

ANNUAL REPORT

OF THE

SECRETARY

OF THE

League of Iowa Municipalities

FOR THE

Year Beginning September 1, 1912, and Ending
August 31, 1913

Also Copy of Law Enacted by 35th General Assembly
Governing Fees to be Paid to League
by Municipalities

Officers League of Iowa Municipalities

1913-1914

PRESIDENT.

J. F. Ford.....Fort Dodge

VICE-PRESIDENT.

Parley SheldonAmes

SECRETARY-TREASURER.

Frank G. Pierce.....Marshalltown

TRUSTEES.

J. L. Farrington.....Iowa Falls

R. C. Thompson.....Waterloo

C. M. Wyth.....Cedar Falls

COMMITTEES.

Legislative—Mayor Thos. Maloney, Council Bluffs; Commissioner Frank Canny, Burlington; Mayor A. C. Mueller, Davenport; Mayor A. A. Smith, Sioux City; Mayor J. F. Cole, Oelwein; Mayor R. C. Thompson, Waterloo; Mayor G. W. Koontz, Iowa City; Commissioner Harry Stanberry, Mason City; Mayor George A. McIntyre, Shell Rock.

Street Paving—City Engineer F. T. Wilson, Mason City; Commissioner C. H. Smith, Ft. Dodge; Councilman O. N. Ross, Webster City.

Street Lighting—C. O'Leary, Supt. Water and Light, Newton; Mayor W. H. Laub, Denison; Mayor C. J. Mackey, West Liberty.

Sewerage and Sanitation—Mayor J. D. Glasgow, Washington; Dr. L. D. Hews, Health Officer, Rockwell City; Mayor E. E. Bender, Spencer.

Waterworks and Supply—J. S. Wilson, Councilman, Pella; B. F. Stedman, Supt. Waterworks, Dubuque; Commissioner Dorr Lamb, Marshalltown.

Taxation and Assessment—City Attorney D. E. Stuart, Council Bluffs; Mayor J. M. Eddy, Farmington; Councilman F. H. Hoepfner, Traer.

Judicial Opinions—City Attorney R. C. Leggett, Fairfield; City Attorney R. L. Welsh, Knoxville; City Attorney J. A. Nelson, Decorah.

Municipal Franchises—Mayor J. R. Hanna, Des Moines; Mayor Ed. Farrell, Manning; Councilman J. K. Baker, Eagle Grove.

Municipal Accounting—Clerk P. D. Ketelson, Tipton; Clerk Otto Hile, Boone; Clerk J. F. McAneney, Council Bluffs.

Municipal Exhibits—Mayor F. C. Norton, Burlington; Mayor A. P. Brown, Ft. Madison; Mayor J. M. McGlone, Shenandoah.

Membership by Districts—

- 1—Mayor C. S. Percival, Bonaparte.
- 2—Mayor J. C. Brugman, Lost Nation.
- 3—Councilman H. O. Chapin, Union.
- 4—Mayor H. S. Hadsel, Elgin.
- 5—Mayor J. A. Merrill, Gladbrook.
- 6—Mayor E. C. Gilbert, Keota.
- 7—Mayor John Callison, Macksburg.
- 8—Clerk J. F. Jones, Lamoni.
- 9—Mayor T. M. Kelsey, Villisca.
- 10—Councilman J. M. Mendenhall, Carroll.
- 11—Councilman T. A. Marston, Storm Lake.

CHAIRMEN OF DEPARTMENTS.

Cities Under General Law—Councilman W. T. Davis, Colfax.
Cities Under Commission Government—Mayor A. A. Smith, Sioux City
Towns—F. E. Blackstone, Garner.
Accounting Officers—T. J. Reeves, Clerk, Hawarden.
Attorneys—City Attorney D. E. Stuart, Council Bluffs.

CHAPTER 59.

MEMBERSHIP IN LEAGUE OF IOWA MUNICIPALITIES.

AN ACT to amend section six hundred and ninety-four-a (694-a) of the supplement to the code of 1907, relating to membership fees and dues in League of Iowa Municipalities.

Be it enacted by the General Assembly of the State of Iowa:

Section 1. *Appropriation authorized—purposes.* Cities and towns, including cities under special charter and under the commission plan of government may by resolution appropriate money out of the general fund and pay dues in the League of Iowa Municipalities not to exceed annually the following amounts: Municipalities less than two thousand, ten dollars (\$10.00); from two thousand to five thousand, twenty dollars (\$20.00); from five thousand to ten thousand, thirty dollars (\$30.00); from ten thousand to thirty thousand, forty dollars (\$40.00); from thirty thousand to fifty thousand, fifty dollars (\$50.00); all over fifty thousand, sixty dollars (\$60.00); and in addition may pay the actual expenses of not more than two delegates to the meetings of such league.

Sec. 2. *Accounting—reports—publication.* At the annual meeting of the league in 1913, the chief clerk of the state municipal accounting department shall meet with the league and formulate a system of accounting and reports to be adopted by the league and thereafter the league shall keep and make such accounts and reports as shall be required by said department, and the same shall be annually checked by the municipal accounting department and published in the volume of municipal accounts.

Sec. 3. *Repeal.* That section six hundred and ninety-four-a (694-a), supplement to the code, 1907, be and the same is hereby repealed.

Approved April 17, A. D. 1913.

ANNUAL STATEMENT LEAGUE OF IOWA MUNICIPALITIES.

SHOWING RECEIPTS AND DISBURSEMENTS FOR THE YEAR BEGINNING SEPT 1, 1912,
AND ENDING AUG. 31, 1913, AS REPORTED BY F. G. PIERCE,
SECRETARY-TREASURER OF THE LEAGUE.

RECEIPTS.			
Town	Amount	Town	Amount
Postville	5.00	Clarksville	5.00
Charter Oak	5.00	Harris	5.00
Central City	5.00	Oslin	5.00
Fosteroy	5.00	Leah	10.00
Corwith	5.00	Oto	5.00
South English	5.00	Huxley	5.00
West Branch	5.00	Fontanelle	5.00
Wayland	5.00	Makom	5.00
Le Grand	5.00	Tabor	5.00
Eldora	10.00	Stuart	5.00
Gilman	5.00	Wauke	5.00
Hawarden	15.00	Prairie City	5.00
Montrose	5.00	Mt. Pleasant	20.00
Buffalo Center	5.00	Farmington	10.00
Whitemore	5.00	Rock Rapids	15.00
Garner	5.00	Thompson	5.00
Alton	10.00	Morning Sun	5.00
Bayard	5.00	Walnut	5.00
Trar	10.00	New Hampton	15.00
Ods	5.00	Washta	5.00
Webster City	30.00	Kiron	5.00
Whiting	5.00	Chesedean	5.00
Freyer	5.00	Decorah	20.00
Cumberland	5.00	Calumet	5.00
Tripp	5.00	Lowden	5.00
Gladbrook	5.00	Sween City	5.00
Holstein	5.00	Norwalk	5.00
Elkhart	5.00	Blue Grass	5.00
Randolph	5.00	Anthony	5.00
Orange City	10.00	Woodbine	10.00
Elma	5.00	Schleswig	5.00
Winteret	15.00	Crawfordville	5.00
Clermont	5.00	Low Moor	5.00
Landing	10.00	Iowa Falls	15.00
East Peru	5.00	Thor	5.00
Akeny	5.00	Gilmore City	5.00
Pacific Junction	5.00	Letts	5.00
Wheatland	5.00	Preston	5.00
Batavia	5.00	Guttenberg	5.00
Melbourne	5.00	Waukon	15.00
Dexter	5.00	Coon Rapids	5.00
Newtonport	5.00	Ricketts	5.00
Underwood	5.00	Ida Grove	10.00
Arion	5.00	Everly	5.00
Nashua	10.00	Dunlap	10.00
Janesville	5.00	Avoca	10.00
Onslow	5.00	Eagle Grove	5.00
Mechanicsville	5.00	Elkhart	5.00
Greco	15.00	Pilot Mound	5.00
Mapleton	10.00	Albia	20.00
Magnolia	5.00	Grand Junction	10.00
Rockford	5.00	Newton	20.00
Minden	5.00	Cherokee	5.00
Shelby	5.00	Ossian	5.00
Kellong	5.00	Keystone	5.00
Van Wert	5.00	Monona	5.00
Livermore	5.00	Akron	10.00
Yale	5.00	North McGregor	5.00
Bennett	5.00	Hopkinton	5.00
Libon	5.00	Waverly	20.00
Earlham	5.00	Council Bluffs	40.00
Elberon	5.00	Perry	5.00
Mason City	40.00	Sellew	5.00
Granville	5.00	Jannales	5.00
Colesburg	5.00	Ashton	5.00
Epworth	5.00	Humboldt	10.00

Town	Amount	Town	Amount
Macksburg	5.00	Ames	20.00
Kearlrim	5.00	Grand Mound	5.00
Lamoni	10.00	Bristow	5.00
Odebolt	10.00	Callenda	5.00
Cascade	10.00	Walker	5.00
Mt. Vernon	20.00	Toledo	10.00
Victor	5.00	Macedonia	5.00
Marion	20.00	Dysart	5.00
Dike	5.00	Coin	5.00
Manning	10.00	Lost Nation	5.00
Reinbeck	10.00	Donnellson	5.00
Dallas Center	5.00	Princeton	5.00
Davenport	20.00	Clarinda	20.00
Schaller	5.00	Jolley	5.00
Walcott	5.00	Farmersburg	5.00
Northwood	10.00	Maxwell	5.00
McGregor	10.00	Alta	5.00
Eldon	15.00	Harlan	15.00
Ladora	5.00	Coggon	5.00
Alexander	5.00	Pt. Maillon	20.00
Ft. Dodge	40.00	Atalissa	5.00
Grafton	5.00	Renssen	10.00
Iowa City	40.00	Bettendorf	5.00
Maquoketa	20.00	Russell	5.00
Lehigh	5.00	Jewell	5.00
Fertile	5.00	Spillville	5.00
West Liberty	10.00	State Center	5.00
Paulina	5.00	Keota	5.00
Boydton	5.00	Rockwell City	10.00
Alben	5.00	Sherrandoah	20.00
Diagonal	5.00	Anamosa	10.00
Sheldon	15.00	Melvin	5.00
Buffalo	5.00	Arnolds Park	5.00
Galva	5.00	Krook	5.00
Springville	5.00	Colfax	15.00
Burlington	40.00	Wall Lake	5.00
Readyr	5.00	Carroll	20.00
Burrat	5.00	Carson	5.00
Ruthven	5.00	Gravety	5.00
Spencer	20.00	Gowrie	5.00
Cambridge	5.00	Murray	5.00
New Vienna	5.00	Garwin	5.00
Searsboro	5.00	Waterloo	40.00
Monavia	5.00	Wearling	5.00
Faxec	5.00	Aradach	5.00
Monroe	5.00	Tipton	15.00
Doone	40.00	Sioux Center	10.00
Craig	5.00	Danbury	5.00
Norway	5.00	Stratford	5.00
West Chester	5.00	Story City	10.00
Amur	5.00	Amur	5.00
Arlington	5.00	Clear Lake	10.00
Shell Rock	5.00	Adel	10.00
Altoona	5.00	Stanton	5.00
Marous	5.00	Lohrville	5.00
Urbana	5.00	Aplington	5.00
Stedahl	5.00	Roland	5.00
Garnaville	5.00	Usser	5.00
Wadena	5.00	Tingley	5.00
Oxford Junction	5.00	Edgewood	5.00
Lorimer	5.00	Kilworth	5.00
Carville	5.00	Collins	5.00
Shellsburg	5.00	Kinross	5.00
Pisgah	5.00	St. Charles	5.00
Buhl	5.00	Valhalla	5.00
Villava	15.00	Oswein	20.00
Spirit Lake	10.00	George	5.00
Rathbun	5.00	Early	5.00
Miles	5.00	Kanawha	5.00
Oxford	5.00	Williams	5.00
New Virginia	5.00	Hells Plains	20.00
Beckwick	5.00	East	5.00
Bloomfield	15.00	Neola	5.00
Greenfield	10.00	West Point	5.00
Long Tree	5.00	Terrill	5.00
De Witt	10.00	Manson	10.00
Guthrie Center	10.00	Afton	5.00
Baxter	5.00	Van Meter	5.00
Corretonville	5.00	Chatsworth	5.00

Town	Amount	Town	Amount
Halbur	5.00	Rockwell	5.00
Stockport	5.00	St. Ansgar	5.00
Rock Valley	10.00	Badger	5.00
Cedar Falls	20.00	Thurman	5.00
Fairbank	5.00	Storm Lake	15.00
Garber	5.00	Vinton	1.00
Adair	5.00	Weldon	5.00
Delta	5.00	Washington	30.00
Stanhope	5.00	Delmar	5.00
Senior Junction	5.00	Townsend	5.00
Plainfield	5.00	Carlton	5.00
Colo	5.00	Zwingle	5.00
Doon	5.00	Missouri Valley	30.00
Palmer	5.00	Dumont	5.00
Dyersville	10.00	Lake Park	5.00
Howan	5.00	Harvey	5.00
Pickens	5.00	Winfield	5.00
Le Mars	30.00	Coulter	5.00
Vall	5.00	Red Oak	30.00
House	5.00	Harpers Ferry	5.00
Elgin	5.00	Prater	5.00
DeSota	5.00	Lake View	5.00
Basett	5.00	Fredericksburg	5.00
Nichols	5.00	Westgate	5.00
North English	5.00	Stanwood	5.00
Independence	20.00	Turk	5.00
Mare	5.00	Falo	5.00
Hudson	5.00	Greene	10.00
Mt. Union	5.00	Goose Lake	5.00
Fatherville	30.00	Winthrop	5.00
Hamburg	10.00	Imogene	30.00
Marshalltown	40.00	New Providence	5.00
Klemm	5.00	Gamberton	5.00
Sisou City	5.00	Montour	5.00
Monticello	15.00	Humeston	10.00
Woodburn	5.00	Union	5.00
Armstrong	5.00	Orysa	5.00
Buck Grove	5.00	Noma	5.00
Bradyville	5.00	Marble Rock	5.00
Plymouth	5.00	Albia	5.00
Chester	5.00	Sheffield	5.00
Moehand	5.00	Charles City	30.00
Elgie	5.00	Sidney	10.00
Farley	5.00	Melrose	5.00
Hastings	5.00	Kelley	5.00
Ititt	30.00	Goldfield	5.00
Carlisle	5.00	Clayton	5.00
Hazleton	5.00	Forest City	10.00
What Cheer	5.00	Duncombe	5.00
McIntire	5.00	Pleasanton	5.00
Harcourt	5.00	Packwood	5.00
Clemens	5.00	Bradgate	5.00
Moscow	5.00	Thader	10.00
Lovilia	5.00	Bethland	5.00
Dayton	5.00	Castana	5.00
Rhodes	5.00	Polk City	5.00
West Side	5.00	Wesley	5.00
Basoroff	5.00	Clinton	40.00
Laurens	5.00	Dedham	5.00
Oskaloosa	30.00	Brayton	5.00
Hepburn	5.00	Swaledale	5.00
Pala	30.00	Laurel	5.00
Kimbarton	5.00	Shambaugh	5.00
Gibbsen	5.00	Creston	30.00
Wick Head	5.00	Columbus Junction	10.00
Leona	5.00	Salom	5.00
Little Rock	5.00	Des Moines	70.00
Moneta	5.00	Silver City	5.00
Bagley	5.00	Ronduras	10.00
Grant City	5.00	Slater	10.00
Honnaparte	5.00	Malvern	15.00
Clearfield	5.00	Oakville	5.00
Larchwood	5.00	Fairfield	30.00
Ireton	5.00	Knoxville	20.00
Elliot	5.00		
Sergeant Bluff	5.00		
St. Olaf	5.00		
Orient	5.00		
Mallard	5.00		

Total receipts \$ 3,770.00
Cash on hand beginning of year 147.56
Grand total \$ 3,917.56

DISBURSEMENTS.

1912	
September 1	"AMERICAN MUNICIPALITIES" \$ 121.50
September 11	To stamped envelopes 77.30
September 25	E. C. Gilbert, expense annual meeting 10.00
September 26	J. L. Farrington, expense annual meeting 14.00
September 26	C. F. Kimball, expense annual meeting 5.00
September 26	H. B. Price, expense annual meeting 23.00
September 26	Martin Hotel, expense annual meeting 13.10
September 28	H. F. Swisher, expense annual meeting 18.58
October 1	"AMERICAN MUNICIPALITIES" 101.50
October 12	Jerkins Bros. Co. 9.00
November 1	"AMERICAN MUNICIPALITIES" 102.00
November 20	Mrs. C. F. Dush, reporting convention 41.00
December 1	"AMERICAN MUNICIPALITIES" 102.00
1913	
January 1	"AMERICAN MUNICIPALITIES" 102.75
February 1	"AMERICAN MUNICIPALITIES" 102.75
March 1	"AMERICAN MUNICIPALITIES" 102.75
April 1	"AMERICAN MUNICIPALITIES" 102.75
April 30	Frank G. Pierce, legislative expense 206.67
May 1	"AMERICAN MUNICIPALITIES" 102.00
May 21	A. J. Madden, copies session laws 12.00
June 1	"AMERICAN MUNICIPALITIES" 172.50
July 1	"AMERICAN MUNICIPALITIES" 172.50
July 12	Frank G. Pierce, expense executive council 36.00
August 1	"AMERICAN MUNICIPALITIES" 172.50
August 20	Frank G. Pierce, telephone and telegraph 11.00
August 30	Salary F. G. Pierce one year 1,500.00
August 30	H. B. Miller, printing one year 89.41
Total disbursements \$ 3,869.85	
Cash on hand close of year 17.41	
Total \$ 3,917.56	

RECAPITULATION.

Cash on hand beginning of year	\$ 147.56
Received from cities and towns	\$ 3,770.00
Total receipts	\$ 3,917.56
Total expenditures	\$ 3,899.85
Cash on hand close of year	\$ 17.41

Seventh Annual Report

— OF THE —

Department of Finance and
Municipal Accounts

—
Auditor of State

—
Statistics of Cities and Towns
of Iowa

—
Fiscal Year Ending March 31, 1914

—
DES MOINES
ROBERT HENDERSON, STATE PRINTER
1914

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LETTER OF TRANSMITTAL

October 1, 1914.

HON. GEORGE W. CLARKE, Governor of Iowa:

SIR:—I have the honor to present herewith the Seventh Annual report of the Auditor of State, Department of Finance and Municipal Accounting, as provided for by Chapter 14-a Supplement to the Code, 1913, the same being for the year beginning April 1, 1913, and ending March 31, 1914.

This report contains returns as to financial transactions for the year from all of the 101 cities and from 739 of the 758 incorporated towns.

The wisdom of the Thirty-fifth General Assembly in amending the municipal accounting law so that the department might send examiners to secure reports from delinquent cities and towns, was again demonstrated this year. Our examiners secured reports from two cities and 17 towns in this manner. Nearly all of the missing 19 towns have made reports to the department, but unfortunately not in such shape that the same could be tabulated.

COMMISSION GOVERNED CITIES.

Nine Iowa cities are now operated under the law providing for government by commission. This is an increase of one from the previous year's report, Mason City having adopted the new charter on June 22, 1913. The commission governed cities are: Des Moines, Sioux City, Cedar, Rapids, Burlington, Ottumwa, Fort Dodge, Keokuk, Marshalltown and Mason City. These cities have a total population of 267,498, as shown by the census of 1910. The total payments for these cities for the year amounted to \$4,453,002, or \$16.65 per capita. The total receipts amounted to \$4,795,044 or \$17.92 per capita. At the close of the year these cities had cash on hand amounting to \$896,189 or \$3.35 per capita. The cash held by the commission governed cities at the beginning of the year was \$554,147 or \$2.07 per capita.

A comparison of the receipts and expenditures of these cities for the past four years is interesting:

Receipts, 1910-11.	Payments, 1910-11.
Des Moines\$ 975,726	Des Moines .....\$1,114,277
Sioux City 626,057	Sioux City 680,320
Cedar Rapids 674,160	Cedar Rapids 517,370
Burlington 517,904	Burlington 520,210
Ottumwa 163,739	Ottumwa 270,046
Fort Dodge 467,005	Fort Dodge 474,032
Keokuk 140,370	Keokuk 151,580
Marshalltown 147,763	Marshalltown 137,901
Mason City 190,964	Mason City 189,530
Total .....\$3,883,690	Total .....\$4,053,446

Receipts, 1911-12.	Payments, 1911-12.
Des Moines .....\$1,225,415	Des Moines .....\$1,449,555
Sioux City 782,837	Sioux City 764,575
Cedar Rapids 607,921	Cedar Rapids 637,941
Burlington 264,656	Burlington 261,768
Ottumwa 109,201	Ottumwa 115,480
Fort Dodge 253,140	Fort Dodge 252,964
Keokuk 123,326	Keokuk 138,453
Marshalltown 162,672	Marshalltown 147,097
Mason City 252,417	Mason City 233,443
Total .....\$3,781,585	Total .....\$4,001,284

Receipts, 1912-13.	Payments, 1912-13.
Des Moines .....\$1,103,300	Des Moines .....\$1,156,115
Sioux City 940,660	Sioux City 933,262
Cedar Rapids 577,790	Cedar Rapids 622,606
Burlington 323,438	Burlington 318,005
Ottumwa 284,025	Ottumwa 293,534
Fort Dodge 282,918	Fort Dodge 287,560
Keokuk 170,112	Keokuk 170,112
Marshalltown 132,741	Marshalltown 147,477
Mason City 265,688	Mason City 280,408
Total .....\$4,080,672	Total .....\$4,209,079

Receipts, 1913-14.	Payments, 1913-14.
Des Moines .....\$1,471,163	Des Moines .....\$1,338,829
Sioux City 888,038	Sioux City 883,938
Cedar Rapids 874,217	Cedar Rapids 700,282
Burlington 483,836	Burlington 484,669
Ottumwa 219,051	Ottumwa 199,836
Fort Dodge 311,014	Fort Dodge 307,093
Keokuk 155,830	Keokuk 155,830
Marshalltown 110,550	Marshalltown 117,609
Mason City 281,245	Mason City 265,006
Total .....\$4,795,044	Total .....\$4,453,002

The tax levies for municipal purposes made by these cities for the years named, expressed in mills, are as follows:

	1910-11.	1911-12.	1912-13.	1913-14.
Des Moines	37.1	37.	37.1	32.1
Sioux City	33.3	37.	34.9	40.3
Cedar Rapids	*10.07	*10.31	x39.9	x39.9
Burlington	41.2	38.	38.2	38.2
Ottumwa	45.5		48.	48.
Fort Dodge	34.	29.	29.	38.1
Keokuk	36.	36.	40.	40.2
Marshalltown	34.	35.	35.	38.
Mason City	36.	36.	37.5	37.5

*On 100% valuation.

xOn 25% valuation.

GENERAL MANAGER CITIES.

Iowa has four cities which are now operating under the General Manager plan of government. They are Bloomfield, Clarinda, Chariton and Iowa Falls. No statute being found to provide for this form of city government the cities which have undertaken it have endeavored to conform to the law by electing city clerks and then giving them the additional title of City Managers, with full executive authority in handling the financial affairs of their cities, within the limitations of the code.

RECEIPTS AND PAYMENTS.

The 840 cities and towns reporting show total receipts from all sources for the year, amounting to \$15,261,329, and total expenditures \$14,830,675. The total cash on hand at the beginning of the year in these cities and towns was \$2,778,099, and the cash on hand at the close of the year was \$3,208,753, showing a gain in the cash account of \$430,654.

The total assessed valuation of the 840 cities and towns, as reported, is \$345,804,162, and the actual valuation \$1,186,689,279.

EXAMINATIONS AND REPORTS.

Following is a record of cities and towns inspected and investigated by examiners of the Municipal Accounting Department during the year beginning April 1, 1913, and ending March 31, 1914. The cost of the examination is shown in each instance also the date when same was made.

City.	Date.	Amount.
Newton	April 5, 1913.	\$139.00
Carroll	April 7, 1913.	68.78
Keokuk	April 14, 1913.	168.88
Winterset	April 28, 1913.	72.50
Oskaloosa	May 5, 1913.	150.98
Waterloo	May 19, 1913.	83.88
Sioux City	May 26, 1913.	190.80
Des Moines	June 10, 1913.	272.85
Council Bluffs	July 15, 1913.	136.86
Winfield	July 28, 1913.	88.02
Oelwein	Aug. 4, 1913.	107.58
Cedar Falls	Aug. 11, 1913.	74.01
Ottumwa	Aug. 18, 1913.	276.55
Oskaloosa	Sept. 3, 1913.	38.10
Runnells	Sept. 15, 1913.	14.30
Jefferson	Sept. 16, 1913.	25.60
Manilla	Sept. 17, 1913.	19.29
Mondamin	Sept. 19, 1913.	16.62
Remsen	Sept. 20, 1913.	26.53
Fort Madison	Sept. 22, 1913.	34.24
Agency	Sept. 24, 1913.	12.24
Riverside	Sept. 25, 1913.	18.59
Boone	Sept. 29, 1913.	162.46
Centerville	Oct. 20, 1913.	83.52
Mason City	Oct. 20, 1913.	176.86
Fort Dodge	Nov. 3, 1913.	214.90
Iowa City	Jan. 7, 1914.	173.98
Waterloo	Jan. 19, 1914.	357.16
Clinton	Feb. 2, 1914.	294.37
Marshalltown	Mar. 16, 1914.	171.12
Newton	Mar. 24, 1914.	73.15

MUNICIPAL POSSESSIONS.

The 101 cities own municipal industries and other property totalling a valuation \$30,277,203, itemized as follows:

Municipal buildings and land	\$ 2,187,275
Furniture and other property	166,497
Police department, land, buildings, apparatus and other property	276,422
Fire department, land, buildings, apparatus and other property	2,079,918
Equipment of streets and alleys	320,400
Bridges	2,442,356
Markets and public scales	205,467
Cemeteries	571,776
City electric light works	1,284,352
City water works	10,433,298
City libraries	4,092,361
Parks, land and other property	5,900,528
Miscellaneous	366,553
Total	\$30,277,203

This total shows an increase of \$2,233,563 over the previous year when the total valuation was given as \$28,043,640.

LEAGUE OF IOWA MUNICIPALITIES.

In conformity with the law adopted by the Thirty-fifth General Assembly the annual statement of the Secretary and Treasurer of the League of Iowa Municipalities is made a part of this report. The statement shows that 466 cities and towns of the state now hold membership in the league.

PAYMENTS BY CITIES, PER CAPITA.

The total payments of the 101 cities of the state during the year amounted to \$11,777,289, or \$15.78 per capita, the population of the cities, census 1910, being 746,241. Details of this expenditure are shown in Table 14 in this report. The divisional and departmental totals are as follows:

	Amount.	Per Capita.
For general and municipal service expense..	\$ 5,663,657	\$ 7.51
For municipal industrial expense	1,176,575	1.58
For outlay, other than municipal industries..	2,572,293	3.44
Outlay for municipal industries.....	985,815	1.32
For decrease of indebtedness.....	1,438,949	1.93
Total.....	\$11,777,289	\$15.78

RECEIPTS BY CITIES, PER CAPITA.

The receipts of the 101 cities from all sources for the year totaled \$12,170,536, or \$16.27 per capita, detailed by sources (see table No. 15) as follows:

	Amount.	Per Capita.
From general and commercial revenue.....	\$ 6,510,014	\$ 8.71
From municipal service income.....	307,831	.40
From municipal industrial income.....	1,656,488	2.22
From loans, interest, refund, etc.....	3,696,203	4.94
Total.....	\$12,170,536	\$16.27

NEW CORPORATIONS.

The following towns have filed with the secretary of state their articles of incorporation since the issuance of the last annual report by this department:

Town.	Date Incorporated.	Population.
Avenarius	Aug. 1, 1912.	.....
Bertram	Jan. 17, 1914.	.....208
Berlin	Sept. 10, 1913.	.....100
Borholm	Sept. 26, 1913.	.....100
Cotter	Aug. 4, 1913.	.....75
Floris	May 12, 1913.	.....221
Galt	Mar. 5, 1913.	.....133
Graver	Feb. 4, 1913.	.....25
Joice	June 4, 1913.	.....50
Leighton	.....	.....204
Linn Grove	Mar. 4, 1912.	.....400
Long Grove	April 1, 1912.	.....167
Luxemburg	Jan. 2, 1912.	.....236
Lattners	April 27, 1912.	.....
Lockridge	June 17, 1913.	.....209
Melcher	April 24, 1913.	.....
North Liberty	Nov. 10, 1913.	.....100
Orchard	July 10, 1913.	.....213
Rickardsville	Feb. 17, 1913.	.....184
Sherrill	Oct. 7, 1913.	.....127
Spragueville	May 18, 1913.	.....130
Vining	May 26, 1913.	.....205
Wallingford	Nov. 4, 1913.	.....325

DELINQUENT TOWNS.

The clerks of the following towns either failed to make any report to the department, or the report was made at too late a date to be tabulated:

Alburnett	Hepburn	Rockwell
Carpenter	Hopeville	Sandyville
Coralville	Lehigh	Spring Hill
Davis City	Macksburg	Titonka
Dolliver	North Liberty	Wellsburg
Grand River	Rockford	West Bend

Respectfully submitted,

John L. Beasley.

Auditor of State.

MUNICIPAL ACCOUNTING LAW

TITLE V, Chapter 14-a of the Supplement to the Code, 1913

SECTION 1056-a7. Annual Financial Report. It shall be the duty, of the chief accounting and warrant issuing officer of each city and town, namely auditor or clerk as the case may be, to prepare and to publish the annual report of the financial condition and transactions of the city or town now or hereafter required by law, and all accounting officers of all boards or commission departments and offices whatsoever within the corporate area receiving or disbursing public funds shall file with the auditor or clerk, within thirty days from the expiration of their fiscal year, a report in writing of official transactions in the form and manner required by law. In case of refusal or gross neglect to comply with the law and provisions herein governing the method of accounting for and reporting municipal transactions herein referred to, the official so delinquent shall be deemed guilty of a misdemeanor. The auditor or clerk aforesaid is hereby authorized to institute legal proceedings to enforce the provisions herein requiring report to him. (31 G. A., ch. 34, Sec. 1.)

Sec. 1056-a8. How published. In cities having a population of five thousand or over, the annual report shall be published in pamphlet form. At least five hundred copies of said report shall be printed and the expense thereof shall be provided for annually by the city council. In cities and towns having less than five thousand population, the annual report may be published in pamphlet form if authorized by the city council. (31 G. A., ch. 34, Sec. 2.)

Sec. 1056-a9. Certified to Auditor of State—Auditor to Publish Returns—Failure to Report—State Examiner—Compensation. On or before the first day of May of each year the auditor or clerk of each city or town shall forward to the auditor of state a certified copy of the annual report in a form prescribed as hereinafter provided, and said auditor of state shall publish in a separate volume such returns, showing under appropriate schedules the total receipts and expenditures, assets and indebtedness and related data of all cities and towns in the state together with his comment and recommendations respecting desirable changes in the laws governing financial administration in municipalities. If the auditor or clerk of any city or town shall fail to file his report with the auditor of state within the time hereby prescribed the auditor shall have authority to send an examiner or examiners, to said city or town to make the report, and the expense of said examiner or examiners, including per diem for the time so employed, shall be charged against such delinquent city or town. It shall be the duty of the auditor or clerk who served in such capacity during the time covered by the report, to prepare and file the same, and if the said auditor or clerk has

retired from the office the city or town council shall allow him such compensation for preparing the report as its members may deem proper, the same not to exceed five dollars per day for the time actually employed in such service. Three thousand five hundred copies of said report by the auditor of state shall be annually printed on or before December first for general distribution in accordance with law. (35 G. A., ch. 97, Sec. 1.) (33 G. A., ch. 63, Sec. 1.) (31 G. A., ch. 34, Sec. 3.)

Sec. 1056-a10. *Uniform System of Accounts—Auditor to Prescribe—Advisory Committee.* That uniformity in the methods of accounting for and reporting the financial transactions of municipalities may be secured, the auditor of state is authorized and he is hereby directed to formulate and prescribe a system of municipal accounts and method of presenting departmental and general reports which shall be adopted and complied with in the administration of all cities and towns on and after April first nineteen hundred and seven (1907). To insure careful consideration of the merits and defects of existing methods in local accounting, the auditor of state shall appoint an advisory committee of not less than five nor more than seven persons familiar with municipal accounts, a majority of whom shall be city accounting officers; said committee shall serve without compensation except that their necessary traveling and hotel expenses for a period not to exceed thirty days shall be allowed them and for such expense the auditor of state is authorized to issue warrants upon the treasurer of state. In the system to be devised as herein contemplated, the officer and persons charged therewith shall adopt so far as practicable the latest and most approved methods in municipal accounting, especially the classification and definitions of municipal finance in use in the national census office. (31 G. A., ch. 34, Sec. 4.)

Sec. 1056-a11. *Examiners of Municipal Accounts—Compensation.* The auditor of state shall appoint one or more examiners of municipal accounts whose duty it shall be at least once in two years to examine into, audit and report upon the financial condition and transactions of all cities having a population of five thousand or more. Said examiners shall have power to compel the attendance of witnesses and to administer oaths and shall have access to all books, papers or records essential in a thoroughgoing examination. The examiner in charge of an investigation shall, on the conclusion thereof, file a written report of his findings with the mayor and council and with the auditor of state including his criticisms of any faults found and his recommendations respecting improvements desirable. Any and all reports thus made and filed shall be open to public inspection. The compensation of said examiners shall be five dollars (\$5.00) for each day actually employed together with their necessary traveling expenses; the sum so due in any case shall be paid by the auditor of state, upon the presentation of proper bills therefor, by warrants on the treasury of state; thereupon the auditor of state shall file a claim for the full amount so allowed with the auditor or clerk of the city or town examined, and the council thereof shall provide for its payment. (31 G. A., ch. 34, Sec. 5.)

Sec. 1056-a12. *Application for Examination.* Any city or town with a population of less than five thousand may secure an examination of its financial transactions and the condition of its funds and a report thereon by a state examiner upon application by either the mayor or council to the auditor of state. Further upon petition of fifty or more taxpayers of any city or town setting forth facts that in the opinion of the state auditor justify action, the auditor of state shall send an examiner to inspect and report upon the financial administration and condition of the municipality in question. (31 G. A., ch. 34, Sec. 6.)

Sec. 1056-a13. *Applicable to Special Charter Cities.* The foregoing provisions shall apply to cities under special charters. (31 G. A., ch. 34, Sec. 7.)

Sec. 1056-a14. *Repeal—Acts in Conflict.* All acts or parts of acts inconsistent with this act are hereby repealed. (31 G. A., ch. 34, Sec. 8.)

GENERAL TABLES

CITIES AND TOWNS

-2-
TABLE A—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1914	Des Moines Population 86,308
Taxes, Licenses and Fines	
General levy, city government	\$ 881,829
Independent divisions, city government	
Franchise taxes	17,107
Poll taxes	
Special assessments	1,197
Miscellaneous	104,716
Other business licenses	10,259
Dog license	2,838
Departmental permits	9,436
Police court fines and forfeits	20,113
County road fund	11,732
Gifts, individuals or corporations	
General Offices	
Executive offices	
Law offices	
Elections	7,618
Municipal property	
Courts	
Police department	4,367
Fire department	
Department of inspection	
Pounds	
Health department	
Sewers and sewage disposal	
Refuse disposal	
Miscellaneous	
General street services	28,492
Buildings (other than toll)	21,230
Libraries	1,249
Parks	5,565
Baths and bathing beaches	3,977
Municipal Industries	
Water works	
Electric light works	
Gas works	
Markets and public scales	
Docks, wharves and landings	8,130
Cemeteries	27,730
Miscellaneous	2,592
From Debt Obligations	
General bonds	
Municipal industry bonds	265,717
Special assessments	
Temporary loans, etc.	
Outstanding warrants	62,627
Miscellaneous	321
Interest Receipts	
Current deposits	
Other sources	5,352
All Other Receipts	4,521
Sale of real property	
Refund receipts	
Special assessments made during the year	2,367
From private trust accounts	
Recapitulation	
Taxes, licenses and fines	\$ 1,014,327
General offices	
Municipal industries	25,462
From debt obligations	325,673
Interest receipts	30,484
All other receipts	2,367
Total receipts	\$ 1,471,483
Cash on hand beginning of year	260,922
Grand total	\$ 1,732,115

-3-
TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS Year Ending March 31, 1914	Des Moines Population 86,308
General Government	
Mayor's office	\$ 5,645
City council	15,000
City clerk and auditor	15,394
City treasurer	8,679
City solicitor	17,900
Other attorneys	
City assessor	1,500
Engineer's office	30,742
Collection of taxes	6,876
Audits and examinations	772
Elections	
City hall	9,417
Courts	5,128
Miscellaneous	23
Protection of Life and Property	
Police department	115,802
Fire department	300,497
Inspection and pest house	7,418
Police and fire alarm systems	9,519
Miscellaneous	2,808
Health Department and Sanitation	
General expenditures	11,811
Quarantine and pest house	4,574
Sewers and sewage disposal	30,173
Refuse disposal	1,783
Miscellaneous	
Highways	
General administration	8,328
General street expenditures	71,684
Paving and curbing	35,120
Sidewalk and crossings	9,835
Bridges (other than toll)	58,974
Snow removal	477
Street lighting	109,028
Street sprinkling and cleaning	47,901
Miscellaneous	2,717
Recreation, Libraries and Miscellaneous	
General administration	6,583
General park and garden expense	41,850
Libraries	31,531
Miscellaneous	84,413
Municipal Industries	
Water works	
Electric light works	
Gas works	
Markets and public scales	35,801
Docks, wharves, etc.	110,315
Cemeteries and crematories	14,203
Miscellaneous	1,701
Payments on Public Debt	
General and municipal bonds	48,000
Interest	62,063
Special assessments and outstanding warrants	18,295
Refund, transfers, etc.	900
Recapitulation	
General government	\$ 60,191
Protection of life and property	407,164
Health department and sanitation	54,000
Highways, recreation, etc.	484,9
Municipal industries	168,023
Payments on public debt	130,504
Total payments	\$ 1,338,879
Cash on hand close of year	205,786
Grand total	\$ 1,732,115

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS	Sioux City Population 47,825	Davenport Population 42,028	Dubuque Population 38,494	Cedar Rapids Population 32,511
Year Ending March 31, 1914				
Taxes, Licenses and Fines				
Gen. levy, city government	\$ 286,028	\$ 445,828	\$ 239,428	\$ 284,071
Ind. div., city government		5,877	60,800	22,355
Franchise taxes	20,296			
Police taxes			108,106	
Special assessments			65,068	
Motel tax and saloon lic.	52,545	37,812	71,968	
Other business licenses	10,819	84,944	5,027	3,858
Dog license	732	3,489	107	708
Departmental permits		9,485	5,007	
Police et. fines and forfeits	7,808	3,418	290	7,083
County road fund				2,121
Gifts, individuals or corp.	5,866		1,578	
General Offices				
Executive offices	32			2,351
Law offices				
Elections				
Municipal property	6,500		300	1,000
Courts				929
Police department			214	
Fire department	130		255	1,260
Department of inspection	4,128			3,063
Ponds	254			
Health department				120
Sewers and sewage disposal	1,022			962
Refuse disposal			30	23
Miscellaneous	12,999		871	7,504
General street services				5,517
Bridges (other than toll)	624			
Parks	140			1,306
Baths and bathing beaches				429
Municipal Industries				
Water works	134,643			114,754
Electric light works				
Gas works				
Markets and public scales	1,397		718	1,085
Docks, wharves and landings			290	20
Cemeteries	470		23	22
Miscellaneous				
From Debt Obligations				
General bonds		100,000		200,000
Municipal industry bonds				
Special assessments	48,711		200,645	
Temporary loans, etc.			30,715	
Outstanding warrants			25,054	
Miscellaneous			210	22,487
Interest Receipts				
Current deposits	2,132		721	885
Other sources				1,743
All Other Receipts				
Sale of real property				5,860
Refund receipts	4,805			
Spec. ass'ts during year	155,768	184,997	97,414	
From private trust ac'ts		5,239		17,208
Recapitulation				
Taxes, licenses and fines	\$ 514,382	\$ 619,333	\$ 470,100	\$ 507,720
General offices	26,094		1,009	35,000
Municipal industries	136,559		1,046	115,911
From debt obligations	48,711	100,000	200,645	312,487
Interest receipts	12,122		721	3,428
All other receipts	160,463	190,236	97,415	20,541
Total receipts	\$ 869,032	\$ 1,019,559	\$ 873,613	\$ 874,717
Cash on hd. begin'g year	48,592	352,460	177,831	127,880
Grand total	\$ 917,624	\$ 1,372,019	\$ 1,051,444	\$ 1,002,597

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS	Sioux City Population 47,825	Davenport Population 42,028	Dubuque Population 38,494	Cedar Rapids Population 32,511
Year Ending March 31, 1914				
General Government				
Mayor's office	\$ 3,711	\$ 1,500	\$ 1,708	\$ 3,542
City council	10,129	2,400		7,494
City clerk and auditor	4,121	2,780		5,351
City treasurer	1,855	4,755		3,040
City solicitor	2,178	2,310		3,603
Other attorneys				80
City assessor		3,965	3,940	3,074
Engineer's office	6,848	3,724	5,408	8,482
Collection of taxes		370	132	508
Audits and examinations	191	300	745	
Elections	947	4,807	10	4,415
City hall	20,659	6,083	2,814	16,544
Courts	1,430	1,500	107	2,502
Miscellaneous	14	*5,055	608	680
Protection of Life and Prop.				
Police department	53,607	32,944	42,442	40,049
Fire department	62,563	91,156	62,840	49,782
Inspection and police	6,941	1,383		4,388
Police & fire alarm systems	1,560	14,818	21	
Miscellaneous	327		300	70
Health Dept. and Sanitation				
General expenditures	2,342	7,143	2,612	2,508
Quarantine and pest house	1,588			373
Sewers and sewage disp.	79,047	45,722	33,070	38,060
Refuse disposal	16,688	17,202	7,785	3,963
Miscellaneous			408	686
Highways				
General administration	1,500	6,222	1,200	17,256
General street expenditures	46,304	17,435	62,175	17,800
Paving and curbing	102,570	29,543	187,411	15,820
Sidewalks and crossings	9,528	18,679	1,800	6,800
Bridges (other than toll)	11,959			60,170
Snow removal	1,123	88		322
Street lighting	31,068	41,013	28,244	25,834
Street sprinkling and cleaning	20,407	43,548	19,461	19,461
Miscellaneous	2,447	2,658	4,442	2,063
Recreation, Libraries & Misc.				
General administration	1,830	1,900		16,588
Gen. park & garden exp.	22,905	49,167	2,254	17,816
Libraries	20,130		500	19,314
Miscellaneous	6,781	12,064	6,713	3,739
Municipal Industries				
Water works	\$25,572			114,144
Electric light works				
Gas works				
Markets and public scales	1,863		494	876
Docks, wharves, etc.		30,295	540	1,622
Cemeteries and crematories	1,802	259		498
Miscellaneous				
Payments on Public Debt				
Gen. and municipal bonds	65,000	55,000	92,350	60,700
Interest	54,830	16,840	57,800	43,320
Spec. ass'ts & outs. war.	12,559	184,519	94,174	27,460
Refund, transfers, etc.	144	4,033	131,599	37,834
Recapitulation				
General government	\$ 58,789	\$ 40,120	\$ 31,562	\$ 58,681
Prot. of life & property	121,871	163,590	106,025	94,239
Health dept. & sanitation	96,365	70,848	44,778	40,074
Highways, recreation, etc.	149,095	200,545	304,845	190,077
Municipal industries	135,547	36,548	1,034	117,460
Payments on public debt	132,068	201,132	376,018	178,556
Total payments	\$ 693,338	\$ 822,501	\$ 865,156	\$ 700,282
Cash on hd. close of yr.	52,692	330,918	165,790	306,831
Grand total	\$ 746,030	\$ 1,153,419	\$ 1,030,946	\$ 1,007,113

*Board of public works, \$5,780.

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1914	Council Bluffs Population 29,292	Waterloo Population 26,623	Clinton Population 25,527	Burlington Population 24,224
Taxes, Licenses and Fines				
Gen. levy, city government	\$ 128,097	\$ 218,105	\$ 140,413	\$ 162,653
Ind. div., city government	52,149		16,130	2,599
Franchise taxes	12,010		928	
Poll taxes	1,994	2,033	28,417	861
Special assessments	3,324		30,150	40,890
Millet tax and saloon lic.	47,139	237	1,122	3,129
Other business licenses	2,533	4,018	1,127	
Dog license	1,032	400	2,029	
Departmental permits	480	3,228	2,588	
Police ct. fines and forfeits	2,584	2,087	2,810	
County road fund	277		185	
Gifts, individuals or corp.	239			
General Offices				
Executive offices	58			
Law offices				
Elections		147		
Municipal property				
Courts				
Police department	10	434		
Fire department	635			
Department of inspection				
Pounds				
Health department		1,924		
Sewers and sewage disposal				
Refuse disposal				
Miscellaneous	443			
General street services	151	1,700		
Bridges (other than toll)	429	30		
Parks	950			
Baths and bathing beaches				
Municipal Industries				
Water works	114,035			
Electric light works				
Gas works				
Markets and public scales	788			719
Docks, wharves and landings				
Cemeteries				
Miscellaneous				
From Debt Obligations				
General bonds				
Municipal industry bonds				
Special assessments			43,800	
Temporary loans, etc.			10,800	
Outstanding warrants	47,371	55,427		
Miscellaneous			7,028	
Interest Receipts				
Current deposits	1,073	1,917	786	354
Other sources			1,197	900
All Other Receipts				
Sale of real property				2,000
Refund receipts	1,054	17	3,018	
Spec. ass'ts during year	219,184	409	78,581	151,029
From private trust ac'ts.	47,510		30,009	10,338
Recapitulation				
Taxes, licenses and fines	\$ 365,092	\$ 222,438	\$ 210,409	\$ 235,201
General offices	115,722	4,328		719
Municipal Industries				
From debt obligations	47,371	55,427		91,024
Interest receipts	1,073	1,917	1,913	
All other receipts	268,318	428	102,394	364,038
Total receipts	\$ 797,476	\$ 294,343	\$ 324,533	\$ 492,842
Cash on hd. beg'n year	109,210	199,929	53,185	9,100
Grand total	\$ 906,686	\$ 494,272	\$ 377,718	\$ 501,942

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS Year Ending March 31, 1914	Council Bluffs Population 29,292	Waterloo Population 26,623	Clinton Population 25,527	Burlington Population 24,224
General Government				
Mayor's office	\$ 1,800	\$ 1,230	\$ 500	\$ 1,900
City council	2,000	1,800	882	2,500
City clerk and auditor	4,000	2,424	2,084	2,500
City treasurer	1,200	75	1,200	1,700
City solicitor	1,200	2,500	200	1,800
Other attorneys		780		
City assessor				150
Engineer's office	6,705	6,542		2,305
Collection of taxes	677	1,421		1,550
Audits and examinations		358	752	
Elections	2,663	227	10	129
City hall	1,413	2,718	2,225	847
Courts	1,481	1,245	1,209	670
Miscellaneous	1,100	2,428	3,423	2,302
Protection of Life and Prop.				
Police department	27,397	26,184	16,979	24,513
Fire department	36,800	28,714	10,258	27,541
Inspection and punishment	271	900		1,200
Police & fire alarm systems	2,147	400	645	100
Miscellaneous		16	580	250
Health Dept. and Sanitation				
General expenditures	1,778	1,012	200	2,197
Quarantine and pest house				
Sewers and sewage disp.	135,328	18,440	8,649	68,800
Refuse disposal	707	1,255		2,500
Miscellaneous	8,300	87		
Highways				
General administration	1,000	1,700	9,900	1,000
General street expenditures	22,066	19,807	10,510	40,050
Paving and curbing	88,079	1,742	4,229	140,470
Sidewalks and crossings	20,000	2,446	1,788	6,880
Bridges (other than toll)	18,519	2,338	3,207	1,516
Snow removal	132	2,070		147
Street lighting	36,802	27,714	16,400	19,022
Street sprinkling & cleaning	6,003	11,500	590	6,830
Miscellaneous	2,664	30	8,701	974
Recreat'n, Libraries & Misc.				
General administration	1,422			900
Gen. park & garden exp.	20,107	50		5,100
Libraries	9,768			2,613
Miscellaneous	4,800	2,608	6,854	
Municipal Industries				
Water works	102,010			
Electric light works				
Gas works				610
Markets and public scales	915			749
Docks, wharves, etc.				
Cemeteries and crematoria				
Miscellaneous		19		
Payments on Public Debt				
Gen. and municipal bonds	17,000	81,300	5,000	
Interest	26,254	22,003	11,970	19,598
Refund	20,788	11,519	108,225	40,890
Spec. ass'ts & o'uts. war.	88,216	5,083	900	19,941
Refund, transfers, etc.				
Recapitulation				
General government	\$ 24,039	\$ 22,041	\$ 13,594	\$ 24,527
Prot. of life & property	67,390	26,084	6,849	25,050
Health dept. & sanitation	210,479	78,712	61,336	238,438
Highways, recreation, etc.	210,479	78,712	61,336	238,438
Municipal Industries	102,010			71,411
Payments on public debt	131,558	128,807	180,800	
Total payments	\$ 687,990	\$ 360,873	\$ 334,142	\$ 484,648
Cash on hd. close of yr.	115,100	37,809	28,006	8,770
Grand total	\$ 803,189	\$ 398,682	\$ 362,148	\$ 493,418

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1914	Ottumwa Population 22,612	Muscatine Population 16,178	Fort Dodge Population 15,543	Kokuk Population 11,008
Taxes, Licenses and Fines				
Gen. levy, city government	\$ 111,507	\$ 108,566	\$ 77,661	\$ 105,384
Ind. div., city government	30,985	18,478		
Franchise taxes	805			
Poll taxes	5,779		1,844	
Special assessments	7	61,134		
Misc. tax and saloon lic.			17,000	18,300
Other business licenses	2,082	881	2,388	4,017
Dog license	337	413	61	732
Departmental permits	26		140	140
Police et. fines and forfeits	2,867	346		
County road fund				1,387
Gifts, individuals or corp.				
General Offices				
Executive offices	3	968		
Law offices	139			
Elections		125		
Municipal property				
Courts				1,080
Police department	124		650	
Fire department	247		71	15
Department of inspection				
Public				15
Health department	300			
Sewers and sewage disposal				
Refuse disposal				
Miscellaneous	5,316		2,243	
General street services	604	109		250
Bridges (other than toll)	15			
Libraries	50		395	
Parks	78	50		207
Baths and bathing beaches				
Municipal Industries				
Water works	52,058	48,428	31,000	
Electric light works				
Gas works				
Markets and public scales		830	642	1,486
Docks, wharves and land's				
Cemeteries		4,714		4,608
Miscellaneous				
From Debt Obligations				
General bonds				1,070
Municipal industry bonds				
Special assessments				10,000
Temporary loans, etc.				
Outstanding warrants			17,949	
Miscellaneous				5,071
Interest Receipts				
Current deposits	606		218	229
Other sources				328
All Other Receipts				
Sale of real property				
Refund receipts	2,694	1,849	10,329	
Spec. ass'ts during year			115,368	
From private trust ac'ts			25,939	
Recapitulation				
Taxes, licenses and fines	\$ 132,145	\$ 185,407	\$ 106,672	\$ 120,800
General offices	6,963	1,272	2,000	2,217
Municipal industries	52,058	54,006	31,000	1,486
From debt obligations	9,005	7,082	17,949	17,141
Interest receipts	606		218	508
All other receipts	2,694	1,849	101,806	
Total receipts	\$ 215,511	\$ 249,493	\$ 311,014	\$ 155,830
Cash on hd. begin'g year	35,255	50,108	13,944	
Grand total	\$ 254,364	\$ 304,801	\$ 323,958	\$ 155,830

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS Year Ending March 31, 1914	Ottumwa Population 22,612	Muscatine Population 16,178	Fort Dodge Population 15,543	Kokuk Population 11,008
General Government				
Mayor's office	\$ 1,953	\$ 500	\$ 2,400	\$ 1,437
City council	2,736	2,400	2,840	2,133
City clerk and auditor	3,477	1,373	1,520	2,580
City treasurer	325	400	430	8
City solicitor	1,849	1,304	1,230	1,800
Other attorneys	300			750
City assessor		350		800
Engineer's office	2,407	5,377	2,440	2,547
Collection of taxes	2,732	431		11
Audits and examinations	777	18	215	169
Elections	1,739	865	150	1,115
City hall		186	2,903	1,908
Courts		112	808	1,000
Miscellaneous	620	722	325	905
Protection of Life and Prop.				
Police department	7,109	7,240	18,818	15,905
Fire department	15,899	6,397	15,708	22,811
Inspection and poisons	843		275	67
Police & fire alarm systems				156
Miscellaneous				82
Health Dept. and Sanitation				
General expenditures	838	831	1,277	1,339
Quarantine and pest house				
Sewers and sewage disp.	13,000	4,818	30,727	4,695
Refuse disposal			297	
Miscellaneous	1,804			
Highways				
General administration	566	1,130	2,807	2,431
General street expenditures	7,703	10,800	17,549	17,821
Paving and curbing	2,381	7,003	33,816	5,041
Ridewalks and crossings	333	138	5,847	3,257
Bridges (other than toll)	743	1,145	430	1,063
Snow removal				
Street lighting	14,135	15,107	16,250	12,154
Street sprinkling & cleaning	2,476	6,729	6,135	1,010
Miscellaneous	574	2,120		435
Recreat'n, Libraries & Misc.				
General administration	3,553	757	5,720	2,394
Gen. park & garden exp.	1,511		1,100	1,140
Libraries	5,700	5,466	5,520	3,116
Miscellaneous	12,216	2,806	3,130	2,051
Municipal Industries				
Water works	60,004	60,272	30,135	
Electric light works				
Gas works				
Markets and public scales		589	777	729
Docks, wharves, etc.		25		
Cemeteries and crematories		5,802		6,503
Miscellaneous				
Payments on Public Debt				
Gen. and municipal bonds	7,000	82,164		6,000
Interest	22,097	18	5,729	9,968
Spec. ass'ts & oth. war.	2,880	10,008	2,083	16,344
Refund transfers, etc.	1,617		25,303	1,000
Recapitulation				
General government	\$ 19,006	\$ 13,705	\$ 17,814	\$ 16,000
Prot. of Life & Property	18,433	15,507	29,500	30,800
Health dept. & sanitation	16,003	5,547	27,501	5,566
Highways, recreation, etc.	32,150	53,879	116,948	54,143
Municipal industries	60,004	72,679	29,902	7,221
Payments on public debt	31,900	92,212	36,082	35,141
Total payments	\$ 199,436	\$ 251,827	\$ 307,093	\$ 155,830
Cash on hd. close of yr.	34,698	58,174	15,065	
Grand total	\$ 254,364	\$ 304,801	\$ 323,958	\$ 155,830

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

	Marshalltown Population 15,274	Mason City Population 11,280	Boone Population 10,847	Iowa City Population 10,001
RECEIPTS				
Year Ending March 31, 1914				
Taxes, Licenses and Fines				
Gen. levy, city government	\$ 36,368	\$ 74,888	\$ 29,233	\$ 71,483
Ind. div., city government	17,762	30,850	5,117	8,078
Franchise taxes	—	—	500	—
Poll taxes	1,465	2,345	3,427	1,022
Special assessments	—	—	15,783	9,003
Misc. tax and school fee	2,570	2,475	1,554	—
Other business licenses	95	126	127	120
Departmental permits	—	—	—	—
Police et. fines and forfeits	2,221	2,315	2,520	—
County road fund	705	—	2,000	—
Gifts, individuals or corp.	—	—	—	—
General Offices				
Executive offices	—	—	—	—
Law offices	—	—	—	—
Elections	—	—	90	—
Municipal property	—	—	—	—
Courts	—	—	—	—
Police department	—	—	—	—
Fire department	—	—	—	—
Department of inspection	—	—	—	—
Pounds	—	—	—	—
Health department	—	—	—	—
Sewers and sewage disposal	—	—	—	—
Refuse disposal	—	—	—	—
Miscellaneous	—	—	—	—
General street service	—	—	—	—
Bridges (other than toll)	—	—	—	—
Libraries	—	—	—	—
Parks	—	—	—	—
Baths and bathing beaches	—	—	—	—
Municipal Industries				
Water works	40,718	41,813	30,582	9,894
Electric light works	768	—	—	10,106
Gas works	—	—	—	—
Markets and public scales	—	—	—	—
Docks, wharves and landings	—	—	—	—
Cemeteries	—	—	—	—
Miscellaneous	—	—	—	—
From Debt Obligations				
General bonds	—	—	—	51,073
Municipal industry bonds	—	—	—	—
Special assessments	—	—	—	—
Temporary loans, etc.	—	—	—	—
Outstanding warrants	—	27,800	6,407	—
Miscellaneous	—	41	—	—
Interest Receipts				
Current deposits	—	—	142	—
Other sources	—	—	—	—
All Other Receipts				
Sale of real property	7,121	491	285	—
Refund receipts	—	213	369	—
Spec. ass'ts during year	—	85,129	5,444	—
From private trust ac'ts	—	30,070	6,807	—
Recapitulation				
Taxes, licenses and fines	\$ 61,087	\$ 104,009	\$ 68,713	\$ 42,919
General offices	—	5,004	900	12,954
Municipal industries	47,328	44,518	30,582	23,592
From debt obligations	—	23,981	6,407	51,073
Interest receipts	—	25	142	—
All other receipts	7,121	106,903	12,479	—
Total receipts	\$ 115,536	\$ 281,343	\$ 118,598	\$ 129,538
Cash on hd. begin year	21,912	27,504	12,922	54,305
Grand total	\$ 142,448	\$ 308,847	\$ 131,520	\$ 184,873

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

	Marshalltown Population 15,274	Mason City Population 11,280	Boone Population 10,847	Iowa City Population 10,001
PAYMENTS				
Year Ending March 31, 1914				
General Government				
Mayor's office	\$ 1,499	\$ 1,597	\$ 1,177	\$ 1,300
City council	2,640	2,127	380	273
City clerk and auditor	2,335	2,755	1,628	1,200
City treasurer	—	147	—	308
City solicitor	1,009	702	580	730
Other officers	—	—	—	—
City assessor	—	—	—	—
Engineer's office	1,218	1,936	4,443	4,227
Collection of taxes	—	277	102	174
Audits and examinations	—	—	223	685
Elections	465	177	1,050	—
City hall	120	1,108	—	—
Courts	—	1,787	—	127
Miscellaneous	171	2,914	—	1,300
Protection of Life and Prop.				
Police department	7,079	9,979	6,886	5,776
Fire department	11,476	8,748	5,203	6,886
Inspection and pounds	—	922	101	—
Police & fire alarm systems	—	—	—	—
Miscellaneous	—	—	—	—
Health Dept. and Sanitation				
General expenditures	—	514	349	—
Quarantine and pest house	—	—	—	—
Sewers and sewage disposal	—	21,010	7,112	17,072
Refuse disposal	—	2,537	777	1,281
Miscellaneous	—	1,960	—	—
Highways				
General administration	5,134	1,814	720	—
General street expenditures	1,312	9,311	17,211	25,722
Paving and curbing	—	55,964	940	809
Sidewalks and crossings	290	1,009	1,628	8,861
Bridges (other than toll)	—	—	—	—
Snow removal	—	60	132	—
Street lighting	—	9,075	6,653	—
Street sprinkling & cleaning	3,300	2,900	2,549	—
Miscellaneous	—	—	273	—
Recreation, Libraries & Misc.				
General administration	2,307	663	—	—
Gen. park & garden exp.	764	1,079	263	702
Libraries	—	4,822	1,234	2,549
Miscellaneous	385	2,769	1,455	2,559
Municipal Industries				
Water works	30,824	54,303	26,130	9,866
Electric light works	11,111	—	—	11,784
Gas works	—	—	—	—
Markets and public scales	—	289	69	—
Docks, wharves, etc.	—	—	—	—
Cemeteries and crematories	—	—	—	8,961
Miscellaneous	—	—	—	—
Payments on Public Debt				
Gen. and municipal bonds	—	2,000	2,070	—
Interest	4,553	9,803	10,519	12,583
Spec. ass'ts & outs. war.	2,096	6,197	6,789	27,000
Refund, transfers, etc.	5,868	28,715	6,953	87
Recapitulation				
General government	\$ 9,448	\$ 15,839	\$ 9,772	\$ 30,578
Prot. of life & property	18,772	19,814	12,520	12,162
Health dept. & sanitation	4,382	27,369	8,386	19,223
Highways, recreation, etc.	19,830	80,295	21,156	27,339
Municipal industries	26,925	25,131	26,259	26,281
Payments on public debt	11,487	46,719	26,902	49,182
Total payments	\$ 117,695	\$ 265,696	\$ 116,727	\$ 153,565
Cash on hd. close of yr.	24,854	38,543	17,590	40,568
Grand total	\$ 142,448	\$ 308,847	\$ 131,520	\$ 194,873

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1914	Oskaloosa Population 9,400	Fort Madison Population 8,900	Centerville Population 6,930	Creston Population 6,924
Taxes, Licenses and Fines				
Gen. levy, city government	\$ 18,057	\$ 48,141	\$ 22,180	\$ 19,850
Ind. div., city government	2,723	5,061		
Franchise taxes				568
Salt taxes			259	34,495
Special assessments		14,860		10,800
Misc. tax and saloon lic.		219	1,072	701
Other business licenses	283		402	122
Log license	354		4	
Departmental permits			223	1,787
Police et. fines and forfeits	381			525
County road fund				21
Gifts, individuals or corp.		10,000		
General Offices				
Executive offices	166			
Law offices		2,850		
Electric				107
Municipal property				
Courts				
Police department		508		
Fire department				
Department of inspection				
Pounds				
Health department	255			
Sewers and sewage disposal	875			
Refuse disposal	909			
Miscellaneous		4		
General street services	2,750	335	479	
Bridges (other than toll)				
Libraries	354	185		
Parks	32			7
Baths and bathing beaches				
Municipal Industries				
Water works				
Electric light works				
Gas works				
Markets and public scales				397
Docks, wharves and land'gs				
Cemeteries				1,737
Miscellaneous		335		
From Debt Obligations		6,000		
General bonds				
Municipal industry bonds				
Special assessments				
Temporary loans, etc.				
Outstanding warrants	17,813	18,202		2,061
Miscellaneous				
Interest Receipts				
Current deposits		874		
Other sources				
All Other Receipts				
Sale of real property				
Refund receipts	10	1,002		750
Spec. ass'ts during year	33,300			
From private trust ac'ts.				
Recapitulation				
Taxes, licenses and fines	\$ 64,100	\$ 76,060	\$ 34,337	\$ 69,050
General offices	5,596		379	154
Municipal industries	833		1,777	
From debt obligations	17,813	24,202		2,061
Interest receipts				
All other receipts	\$ 33,310	1,002		750
Total receipts	\$ 120,372	\$ 106,362	\$ 36,383	\$ 73,781
Cash on hd. begin'g year	21,001	7,445	9,001	10,115
Grand total	\$ 141,373	\$ 113,807	\$ 45,384	\$ 83,896

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS Year Ending March 31, 1914	Oskaloosa Population 9,400	Fort Madison Population 8,900	Centerville Population 6,930	Creston Population 6,924
General Government				
Mayor's office	\$ 1,219	\$ 275	\$ 1,000	\$ 550
City council	366	438	287	141
City clerk and auditor	971	623	734	486
City treasurer	220	216	55	530
City solicitor	900	305	324	492
Other attorneys			75	
City assessor				
Engineer's office	1,491	5,850	350	9
Collection of taxes				
Audits and examinations	130		114	174
Elections	1,749	1,080		
City hall	1,344	3,957	426	250
Courts	17			4
Miscellaneous	14	163	233	68
Protection of Life and Prop.				
Police department	5,861	5,517	2,974	3,796
Fire department	13,317	18,546	6,624	10,600
Inspection and pounds				125
Police & fire alarm systems				
Miscellaneous				7
Health Dept. and Sanitation				
General expenditures	1,403	162	79	103
Quarantine and pest house				
Sewers and sewage disp.	20,914	12	743	646
Refuse disposal	529		184	138
Miscellaneous				23
Highways				
General administration	1,438		783	861
General street expenditures	1,314	25,397	4,162	4,504
Paving and curbing	11,873		719	
Sidewalks and crossings	1,131		911	683
Bridges (other than toll)				
Snow removal	207			
Street lighting	9,041	6,741	4,370	3,900
Street sprinkling & cleaning	4,195			1,474
Miscellaneous			467	
Recreat'n, Libraries & Misc.				
General administration	817			437
Gen. park & garden exp.		408		250
Libraries	2,966	1,961	1,733	
Miscellaneous	542	3,757	463	1,655
Municipal Industries				
Water works				
Electric light works				
Gas works				
Markets and public scales	590		207	
Docks, wharves, etc.				
Cemeteries and crematories		1,080	1,140	1,587
Miscellaneous				
Payments on Public Debt				
Gen. and municipal bonds	2,009	5,000	2,000	30,818
Interest	4,076	5,565	1,894	7,065
Spec. ass'ts & out. war.	10,130	7,716	1,300	4,112
Refund, transfers, etc.	227			873
Recapitulation				
General government	\$ 8,483	\$ 9,719	\$ 2,454	\$ 2,214
Prot. of life & property	18,568	24,063	9,969	14,656
Health dept. & sanitation	23,074	174	1,000	915
Highways, recreation, etc.	29,848	28,259	13,000	14,628
Municipal industries	866	1,000	1,247	1,527
Payments on public debt	16,419	15,291	5,004	42,900
Total payments	\$ 117,238	\$ 61,535	\$ 34,618	\$ 76,349
Cash on hd. close of yr.	24,745	21,807	30,806	7,547
Grand total	\$ 141,973	\$ 113,402	\$ 44,914	\$ 83,896

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1914	Charles City Population 5,028	Charles City Population 5,028	Webster City Population 5,208	Grinnell Population 5,006
Taxes, Licenses and Fines				
Gen. lev., city government	\$ 22,447	\$ 36,520	\$ 32,790	\$ 52,013
Ind. div., city government		2,439		6,044
Franchise taxes		2,071	459	
Post taxes	7,037	1,081	1,013	1,148
Special assessments	39	2,225	3,172	36
Motel tax and saloon lic.	4,800			
Other business licenses	778	1,180	545	1,328
Tog license	75			129
Departmental permits				229
Police et. fines and forfeits	1,190	815	321	589
County road fund				385
Offts. individuals or corp.			150	
General Offices				
Executive offices				
Law offices			55	
Elections	450			
Municipal property	150			
Courts				
Police department			15	
Fire department				
Department of inspection	1			
Health department				
Sewers and sewage disposal		527	24	1,709
Refuse disposal	5			132
Miscellaneous	21	1,500	150	98
General street services				
Bridges (other than toll)		156		192
Libraries				
Parks				
Baths and bathing beaches				
Municipal Industries				
Water works	8,942	10,418	5,214	11,300
Electric light works			45,375	
Gas works				
Markets and public scales			1,132	
Docks, wharves and landings				
Cemeteries	530		1,708	38
Miscellaneous				
From Debt Obligations				
General bonds				4,004
Municipal industry bonds				
Special assessments	27,188			
Temporary loans, etc.				
Outstanding warrants	8,908		4,800	40
Miscellaneous				
Interest Receipts				
Current deposits	102	1,141	142	550
Other sources		102	142	57
All Other Receipts				
Sale of real property			50	
Refund receipts	1,160	8,021	198	
Spec. am'ts during year			31,113	
From private trust ac'ts				
Recapitulation				
Taxes, licenses and fines	\$ 32,349	\$ 46,947	\$ 39,350	\$ 62,281
General offices	880	1,878	310	2,272
Municipal industries	9,481	12,418	56,429	11,977
From debt obligations	35,458		4,800	4,074
Interest receipts	102	1,393	294	656
All other receipts	1,160	8,021	31,903	
Total receipts	\$ 79,472	\$ 71,337	\$ 132,542	\$ 81,821
Cash on bd. begin'g year	12,756	16,546	18,229	40,545
Grand total	\$ 91,748	\$ 87,683	\$ 170,771	\$ 122,666

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS Year Ending March 31, 1914	Charles City Population 5,028	Charles City Population 5,028	Webster City Population 5,208	Grinnell Population 5,006
General Government				
Mayor's office	\$ 332	\$ 83	\$ 450	\$ 350
City council	274	207	428	255
City clerk and auditor	1,688	1,065	327	530
City treasurer	50	27	40	100
City solicitor	28	225	38	104
Other attorneys	204	300	200	180
City assessor				
Engineer's office	1,965	808	2,522	1,687
Collection of taxes	119	119	6	135
Audits and examinations	121	124	205	140
Elections	1,254	104	172	51
City hall	1,448			1,373
Courts				228
Miscellaneous	84		118	
Protection of Life and Prop.				
Police department	2,108	2,218	1,625	2,170
Fire department	1,072	1,849	1,609	2,170
Inspection and pounds				
Police & fire alarm systems				
Miscellaneous				
Health, Dent, and Sanitation				
General expenditures	65	42	91	123
Quarantine and pest house				11
Sewers and sewage disp.	7,550	2,546	11,587	961
Refuse disposal	195	230	2	2
Miscellaneous	1,000			
Highways				
General administration	374	680	975	885
General street expenditures	3,661	6,100	700	2,125
Paving and curbing	1,035		49,367	94
Stewards and crossings	1,002	27	897	815
Bridges (other than toll)		704		
Snow removal		6		
Street lighting	2,303	6,079		5,640
Street sprinkling & cleaning		2,029	1,806	
Miscellaneous		79	5,190	2,655
Recreation, Libraries & Misc.				
General administration	1,704	2,828	205	
Gen. park & garden exp.		3,002	510	562
Libraries	1,150	2,302		2,605
Miscellaneous	1,072	1,469	2,737	660
Municipal Industries				
Water works	12,004	14,814	12,078	13,172
Electric light works			45,704	4,817
Gas works				
Markets and public scales			945	
Docks, wharves, etc.				
Cemeteries and crematories	1,155		1,736	442
Miscellaneous				
Payments on Public Debt				
Gen. and municipal bonds	1,000		2,281	4,000
Interest	2,679	8,273	2,251	8,492
Spec. am'ts & out. war.	31,301	11,018	2,399	21,560
Refund, transfers, etc.	492	56	311	2,296
Recapitulation				
General government	\$ 8,041	\$ 3,122	\$ 4,915	\$ 5,578
Prot. of life & property	4,181	4,082	4,584	8,758
Health dept. & sanitation	8,840	2,334	11,281	1,302
Highways, recreation, etc.	14,106	25,436	41,233	14,080
Municipal industries	13,849	14,314	47,124	35,431
Payments on public debt	35,323	15,347	15,139	27,287
Total payments	\$ 84,340	\$ 65,628	\$ 119,823	\$ 85,464
Cash on bd. close of yr.	7,428	21,973	11,608	37,292
Grand total	\$ 91,768	\$ 87,601	\$ 170,771	\$ 122,666

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1914	Cedar Falls Population 5,612	Shenandoah Population 4,976	Fairfield Population 4,970	Albia Population 4,969
Taxes, Licenses and Fines				
Gen. levy, city government	\$ 9,807	\$ 21,332	\$ 28,728	\$ 9,274
Ind. div., city government	16,496	2,076	2,000	15,083
Franchise taxes				
Poll taxes	345	855	1,210	173
Special assessments				
Municipal tax and saloon lic.	723	1,003	960	1,199
Other business licenses	60	23		
Dog license				80
Marine and sealion permits	97		256	208
Police et. fines and forfeits		741		
County road fund				
Gifts, individuals or corp.				
General Office				
Executive offices		687	68	
Law offices				
Elections			63	
Municipal property		850		
Courts				
Police department				
Fire department		831		
Department of inspection				
Pounds			61	
Health department				37
Sewers and sewage disposal			2,235	
Refuse disposal				
Miscellaneous	66			
General street services	1,622		1,282	
Bridges (other than toll)				
Parks				
Baths and bathing beaches				
Municipal Industries				
Water works	13,074	6,887	8,486	5,509
Electric light works				
Gas works				
Markets and public scales		94	49	
Docks, wharves and land'gs				
Cemeteries	840		12	
Miscellaneous				
From Debt Obligations				
General bonds			16,000	
Municipal industry bonds				
Special assessments				
Temporary loans, etc.	5,500			
Outstanding warrants	2,873		1,914	
Miscellaneous				
Interest Receipts				
Current deposits	108		29	
Other sources			51	
All Other Receipts				
Sale of real property	60			1,500
Refund receipts				66
Spec. ass'ts during year			49,798	
From private trust ac'ts				
Reconciliation				
Taxes, licenses and fines	\$ 27,438	\$ 26,320	\$ 33,108	\$ 29,060
General offices	1,988	1,823	3,943	27
Municipal industries	14,000	6,981	8,542	3,520
From debt obligations	80,171		17,914	
Interest receipts	108		80	
All other receipts	300		60,709	1,566
Total receipts	\$ 123,725	\$ 35,094	\$ 104,845	\$ 34,171
Cash on hd. beg'n'g year	8,833	5,594	7,827	2,870
Grand total	\$ 132,558	\$ 40,728	\$ 112,672	\$ 37,041

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS Year Ending March 31, 1914	Cedar Falls Population 5,612	Shenandoah Population 4,976	Fairfield Population 4,970	Albia Population 4,969
General Government				
Mayor's office	\$ 500	\$ 334	\$ 355	\$ 462
City council	239	178	208	299
City clerk and auditor	969	621	621	621
City treasurer	100	1	125	150
City solicitor	300		251	360
Other attorneys	963			
City assessor	720	491	33	
Engineer's office	194	157		411
Collection of taxes	74	60		
Audits and examinations	200		274	204
Elections	161		285	487
City hall		1,036		
Courts				30
Miscellaneous	6,453			
Protection of Life and Prop.				
Police department	1,542	1,214	2,192	1,896
Fire department	869	2,390	1,141	1,082
Inspection and pounds				
Police & fire alarm systems		72	188	
Miscellaneous				
Health Dept. and Sanitation				
General expenditures	50	249	21	121
Quarantine and pest house				
Sewers and sewage disp.	35	386	17,800	718
Refuse disposal				159
Miscellaneous				
Highways				
General administration	720	608	613	781
General street expenditures	5,412	1,665	9,106	2,295
Paving and curbing		1,980	21,024	1,475
Sidewalks and crossings			2,168	
Bridges (other than toll)			11	341
Street removal	8,615	4,656	3,072	5,666
Street lighting	748	3,079	1,013	1,278
Street sprinkling & cleaning		297		
Miscellaneous				
Recreation, Libraries & Misc.				
General administration	85		367	129
Gen. park & garden exp.			29	1,320
Libraries	30	728	466	1,208
Miscellaneous				
Municipal Industries				
Water works	13,999	9,298	26,066	4,173
Electric light works	25,291			
Gas works				
Markets and public scales			7	
Docks, wharves, etc.				
Cemeteries and crematories	798		458	811
Miscellaneous				
Payments on Public Debt				
Gen. and municipal bonds	9,900	2,448	1,739	7,000
Interest	8,085	1,970	132	1,130
Spec. ass'ts & outst. war.				
Refund, transfers, etc.		2,000		
Reconciliation				
General government	\$ 9,605	\$ 5,284	\$ 2,323	\$ 2,979
Prot. of life & property	2,061	5,502	4,521	3,475
Health dept. & sanitation	14,000	17,824	17,821	690
Highways, recreation, etc.	10,610	18,876	50,070	12,722
Municipal industries	69,394	9,238	26,590	4,484
Payments on public debt	25,729	4,418	5,911	12,044
Total payments	\$ 115,482	\$ 36,811	\$ 110,166	\$ 36,533
Cash on hd. close of yr.	22,578	3,447	7,516	2,288
Grand total	\$ 138,060	\$ 40,258	\$ 117,682	\$ 38,821

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1914	Cherokee Population 4,884	Red Oak Population 4,820	Perry Population 4,600	Newton Population 4,616
Taxes, Licenses and Fines				
Gen. levy, city government	\$ 20,304	\$ 27,327	\$ 18,334	\$ 14,378
Ind. div., city government	1,479			
Franchise taxes				
Roll taxes	655	2	971	85
Special assessments			17,600	25
Market tax and saloon lic.	420	870	1,165	
Other business licenses	94	5	282	
Dog license	197	57	245	
Departmental permits	57	38	1,100	
Police et. fines and forfeits	355	825	428	
County road fund				
Gifts, individuals or corp.				
General Offices				
Executive offices	29			
Law offices				
Elections				
Municipal property	117	4		
Courts				
Police department		5	225	
Fire department			2,916	
Department of inspection				
Pounds				
Health department		514		
Sewers and sewage disposal			10,740	
Refuse disposal	60	11		
Miscellaneous	1,367	863	41,514	
General street services				
Bridges (other than toll)	107		2,875	
Parks		60		
Baths and bathing beaches				
Municipal Industries				
Water works	6,200	19,481	11,311	15,394
Electric light works			46,967	
Gas works			9,285	
Markets and public scales			60	
Docks, wharves and land'gs			3,241	
Cemeteries			500	
Miscellaneous			10	
From Debt Obligations				
General bonds			8,617	
Municipal industry bonds	5,500			
Special assessments				
Temporary loans, etc.				
Outstanding warrants	1,516	84	8,546	1,450
Miscellaneous				15
Interest Receipts				
Current deposits	160	102		
Other sources				
All Other Receipts				
Sale of real property				
Refund receipts	1			
Spec. ass'ts during year	1,308			
From private trust ac'ts				
Recapitulation				
Taxes, licenses and fines	\$ 24,123	\$ 29,094	\$ 40,230	\$ 24,516
General offices	1,700	1,417	37,380	
Municipal industries	7,278	14,372	11,911	72,902
From debt obligations	6,816		17,163	1,483
Interest receipts	160	102		
All other receipts	1,828			
Total receipts	\$ 41,805	\$ 45,169	\$ 69,303	\$ 147,134
Cash on hd. begin'g year	19,969	3,837	7,600	32,229
Grand total	\$ 61,774	\$ 49,006	\$ 76,903	\$ 180,372

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS Year Ending March 31, 1914	Cherokee Population 4,884	Red Oak Population 4,820	Perry Population 4,600	Newton Population 4,616
General Government				
Mayor's office	\$ 206	\$ 205	\$ 326	\$ 264
City council	250	94	250	415
City clerk and auditor	971	816	1,003	455
City treasurer	100	156	50	100
City solicitor	407		667	400
Other attorneys		300		
City assessor		561	268	
Engineer's office				94
Collection of taxes				139
Audits and examinations				189
Elections	273	250	807	180
City hall	1,670	291	1,497	
Courts			45	
Miscellaneous	251	51		
Protection of Life and Prop.				
Police department	907	1,325	2,005	2,153
Fire department	695	2,380	1,417	6,500
Inspection and police			2	
Police & fire alarm systems				
Miscellaneous	698			
Health, Dent. and Sanitation				
General expenditures	928	1,808	125	15
Quarantine and pest houses		41	105	133
Sewers and sewage disposal	12	644	403	3,730
Refuse disposal		381		55
Miscellaneous				
Highways				
General administration	774	723	3,748	861
General street expenditures	2,935	1,120	632	8,204
Paving and curbing	2,308	2,415	549	28,000
Sidewalks and crossings		373		
Bridges (other than toll)	348	725		
Snow removal		26		
Street lighting	2,072		3,551	
Street cleaning & cleaning	51	1,887	50	1,080
Miscellaneous	302	347		
Recreation, Libraries & Misc.				
General administration		67	203	
Gen. park & garden exp.		584		
Libraries	1,438	2,067	1,763	2,905
Miscellaneous	880	361	182	538
Municipal Industries				
Water works	14,354	12,516	21,510	14,432
Electric light works				48,415
Gas works				6,409
Markets and public scales				442
Docks, wharves, etc.				
Cemeteries and crematories	1,055	1,009	591	1,355
Miscellaneous				
Payments on Public Debt				
Gen. and municipal bonds	2,500	1,000	1,000	
Interest	2,748	1,384	6,642	5,083
Spec. ass'ts & costs, war.	5,707	118	15,101	5,458
Refund, transfers, etc.				19
Recapitulation				
General government	\$ 3,721	\$ 5,622	\$ 5,579	\$ 2,578
Prot. of life & property	2,309	5,901	4,112	9,174
Health dept. & sanitation				623
Highways, recreation, etc.	11,640	13,616	10,779	53,608
Municipal industries	15,449	14,425	22,101	71,143
Payments on public debt	11,553	2,432	25,653	11,900
Total payments	\$ 45,332	\$ 39,894	\$ 69,337	\$ 149,953
Cash on hd. close of yr.	11,978	8,692	2,913	30,410
Grand total	\$ 57,310	\$ 48,586	\$ 72,250	\$ 180,372

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1914	Atlantic Population 4,500	Marion Population 4,400	Washington Population 4,300	Ames Population 4,225
Taxes, Licenses and Fines				
Gen. levy, city government	\$ 7,150	\$ 17,087	\$ 33,325	\$ 23,450
Ind. div., city government	13,875		3,501	2,556
Franchise taxes	70			
Poll taxes	456			1,000
Special assessments		3,187		500
Mule tax and salmon fee				100
Other business licenses	727	278	680	100
Dog license	65			143
Departmental permits	740		911	97
Police et. fines and forfeits	704			
County road fund				1,873
Gifts, individuals or corp.				
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property			15	
Courts			30	
Police department				21
Fire department				
Department of inspection				
Pounds				
Health department				
Sewers and sewage disposal				
Refuse disposal				
Miscellaneous	16		5	530
General street services	2,353		23	
Bridges (other than toll)				
Libraries			22	
Baths and bathing beaches				
Municipal Industries				
Water works	14,632		8,309	12,354
Electric light works	54,696			42,628
Gas works				
Markets and public scales	388	416		
Docks, wharves and land'gs		641	30	
Cemeteries				
Miscellaneous				
From Debt Obligations				
General bonds			12,000	
Municipal industry bonds	305			
Special assessments				
Temporary loans, etc.				2,026
Outstanding warrants				
Miscellaneous	151			
Interest Receipts				
Current deposits	270		180	495
Other sources				
All Other Receipts				
Sale of real property				
Refund receipts				
Spec. ass'ts during year	31,215			15,910
From private trust acc'ts				
Recapitulation				
Taxes, licenses and fines	\$ 23,517	\$ 21,402	\$ 38,113	\$ 29,587
General offices	3,360		85	800
Municipal industries	70,487	1,400	8,310	54,922
From debt obligations	309		12,000	2,026
Interest receipts	270		180	495
All other receipts	31,215			15,910
Total receipts	\$ 97,184	\$ 22,439	\$ 58,706	\$ 103,880
Cash on hd. begin'g year	15,304	8,450	12,610	34,785
Grand total	\$ 112,288	\$ 30,914	\$ 71,316	\$ 138,565

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS Year Ending March 31, 1914	Atlantic Population 4,500	Marion Population 4,400	Washington Population 4,300	Ames Population 4,225
General Government				
Mayor's office	\$ 37	\$ 60	\$ 150	\$ 200
City council	208	48	174	131
City clerk and auditor	677	200	400	964
City treasurer	75	96	75	40
City solicitor	24	280	205	230
Other attorneys	204			
City assessor				
Engineer's office		108	750	1,891
Collection of taxes	167			
Audits and examinations	16			
Elections	271	278	256	25
City hall	298		105	30
Courts	4		258	
Miscellaneous				
Protection of Life and Prop.				
Police department	1,882	1,422	1,480	1,088
Fire department	1,086	2,014	1,146	180
Inspection and pointing	10			
Police & fire alarm systems				
Miscellaneous				
Health Dept. and Sanitation				
General expenditures	60	100	102	50
Quarantine and pest house		7		
Sewers and sewage disp.	2,065	826	2,076	19,231
Refuse disposal	210	30		
Miscellaneous				
Highways				
General administration	527	780	750	1,220
General street expenditures	2,763	4,056	1,881	4,209
Paving and curbing	30,065			
Sidewalks and crossings	640	214	1,129	422
Bridges (other than toll)	30			
Snow removal				
Street lighting		2,006	1,328	2,181
Street sprinkling & cleaning	425	132		1,217
Miscellaneous				
Recreation, Libraries & Misc.				
General administration			500	0
Gen. park & garden exp.	113	185		
Libraries			1,384	
Miscellaneous	983	1,301	270	620
Municipal Industries				
Water works	14,088		10,718	11,261
Electric light works	16,216		20,743	42,680
Gas works				
Markets and public scales	50	225		
Docks, wharves, etc.		1,157	130	
Cemeteries and recreation				
Miscellaneous				
Payments on Public Debt				
Gen. and municipal bonds	9,000	2,600	2,000	
Interest	4,058	1,415	1,254	4,955
Spec. ass'ts & outs. war.	6,380	2,023	154	2,179
Refund, transfers, etc.	1,202			2,114
Recapitulation				
General government	\$ 1,808	\$ 1,773	\$ 2,611	\$ 2,691
Prot. of life & property	2,358	4,689	2,622	1,093
Health dept. & sanitation	2,325	973	2,828	19,257
Highways, recreation, etc.	36,180	2,714	7,072	11,360
Municipal industries	32,054	1,062	21,097	58,202
Payments on public debt	20,800	5,438	3,208	9,511
Total payments	\$ 97,833	\$ 23,546	\$ 51,182	\$ 104,133
Cash on hd. close of yr.	16,433	7,368	20,134	51,443
Grand total	\$ 112,288	\$ 30,914	\$ 71,316	\$ 138,565

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1914	Le Mars Population 4,137	Glenwood Population 4,032	Mt. Pleasant Population 3,874	Clarinda Population 3,832
Taxes, Licenses and Fees				
Gen. levy, city government	\$ 7,075	\$ 10,190	\$ 24,130	\$ 4,333
Ind. div., city government	14,065		2,237	9,350
Franchise taxes				
Police taxes	459		250	79
Special assessments	879	52	100	2,122
Market tax and saloon lic.	7,167			
Other business licenses		409	643	1,511
Dog license	157	31	12	118
Departmental permits				
Police et. fines and forfeits	1,136	277	184	809
County road fund		103		1,653
Gifts, individuals or corp.		34	190	
General Offices				
Executive offices				
Law offices				
Elections	705		400	
Municipal property			185	
Courts				
Police department				38
Fire department				
Department of inspection				
Pounds				
Health department				45
Sewers and sewage disposal				45
Refuse disposal				
Miscellaneous			88	
General street services			25	
Bridges (other than toll)				
Libraries		104	105	
Parks				
Baths and bathing beaches				
Municipal Industries		1,724	5,878	4,822
Water works			21,152	
Electric light works				
Gas works			109	325
Markets and public scales				
Docks, wharves and land'gs				
Cemeteries			417	731
Miscellaneous				
From Debt Obligations				
General bonds	5,000	2,001		
Municipal industry bonds				
Special assessments				
Temporary loans, etc.				
Outstanding warrants	5,614	2,727		4
Miscellaneous				
Interest Receipts				
Current deposits			59	129
Other sources				
All Other Receipts				
Sale of real property				235
Refund receipts				2,177
Spec. ass'ts during year				694
From private trust acc't.				
Recapitulation				
Taxes, licenses and fines	\$ 30,028	\$ 11,093	\$ 27,708	\$ 26,816
General offices	793		753	83
Municipal industries		1,724	27,556	5,941
From debt obligations	10,639	4,728		4
Interest receipts				129
All other receipts			694	2,415
Total receipts	\$ 42,324	\$ 17,649	\$ 56,859	\$ 32,827
Cash on hd. begin'g year	6,644	337	10,859	13,954
Grand total	\$ 48,968	\$ 17,986	\$ 67,718	\$ 46,781

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS Year Ending March 31, 1914	Le Mars Population 4,137	Glenwood Population 4,032	Mt. Pleasant Population 3,874	Clarinda Population 3,832
General Government				
Mayor's office	\$ 613	\$ 150	\$ 498	\$ 342
City council	250	197	250	167
City clerk and auditor	465	302	337	1,018
City treasurer	157	120	155	
City solicitor	208	50	200	50
Other attorneys			212	
City assessor				588
Engineer's office	57	1	107	
Collection of taxes				
Audits and examinations	483	48	611	896
Elections	1,060	58	351	90
City hall	5		206	
Courts				418
Miscellaneous				
Protection of Life and Prop.	2,463	551	1,883	1,624
Police department	7,023	15	605	1,311
Fire department	41			
Inspection and pound	60		102	
Police & fire alarm systems	83			
Miscellaneous				
Health Dept. and Sanitation		53	10	138
General expenditures				
Quarantine and pest holes	50		1,154	425
Sewers and sewage disp.	75		60	118
Refuse disposal	10			
Miscellaneous				
Highways			618	119
General administration	1,813	2,071	2,595	1,694
General street expenditures	56			216
Paving and curbing	1,278	13	458	227
Sidewalks and crossings		247		
Bridges (other than toll)			100	
Snow removal	4,135	1,711		4,844
Street lighting	4,188	106	650	
Street sprinkling & cleaning				728
Miscellaneous				
Recreation, Libraries & Misc.			56	21
General administration	475			
Gen. park & garden exp.	1,498	640	2,073	
Libraries	7,930	143	461	354
Miscellaneous				
Municipal Industries		3,530	6,021	4,674
Water works			19,482	
Electric light works				
Gas works			50	408
Markets and public scales		41		
Docks, wharves, etc.				
Cemeteries and crematories			890	761
Miscellaneous				
Payments on Public Debt		2,000	2,000	1,200
Gen. and municipal bonds	5,000	2,350	2,451	1,797
Interest	867	987	7,508	2,728
Spec. ass'ts & outa. war.				
Refund, transfers, etc.				
Recapitulation				
General government	\$ 3,628	\$ 995	\$ 2,695	\$ 3,294
Prot. of life & property	9,070	506	2,650	2,535
Health dept. & sanitation	931	53	1,254	584
Highways, recreation, etc.	21,311	5,548	7,251	9,244
Municipal industries	41	2,530	24,313	5,945
Payments on public debt	5,867	5,347	11,069	5,958
Total payments	\$ 46,768	\$ 15,797	\$ 52,563	\$ 27,735
Cash on hd. close of yr.	8,200	2,616		17,206
Grand total	\$ 48,968	\$ 17,986	\$ 67,718	\$ 45,821

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1914	Chariton Population 3,794	Decorah Population 3,602	Maquoketa Population 3,570	Carroll Population 3,546
Taxes, Licenses and Fines				
Gen. levy, city government	\$ 3,543	\$ 6,427	\$ 13,428	\$ 13,377
Ind. div., city government	15,397	7,488	70	
Pranchise taxes				
Police taxes	30	500	15	
Special assessments		12	70	
Miscellaneous			6,000	8,359
Other business licenses	290		642	512
Dog license	18	19	70	
Departmental permits	5			
Police et. fines and forfeits	850	518	126	
County road fund	501			
Gifts, individuals or corp.	55			
General Offices				
Executive offices				
Law offices			23	
Prothonotary			502	
Municipal property				
Courts				
Police department				
Fire department				
Department of inspection				
Pounds				
Health department			8	
Sewers and sewage disposal	300			
Refuse disposal			20	110
Miscellaneous	225			
General street services				
Bridges (other than toll)			156	
Libraries	1,180			
Parks				
Baths and bathing beaches				
Municipal Industries				
Water works	1,004	5,148	7,160	9,493
Electric light works	95,145			
Gas works			254	
Markets and public scales				
Docks, wharves and landings				
Cemeteries				110
Miscellaneous				
From Debt Obligations				19,000
General bonds				
Municipal industry bonds				
Special assessments				
Temporary loans, etc.				
Outstanding warrants	995		8	
Miscellaneous				
Interest Receipts				
Current deposits	76		65	
Other sources				
All Other Receipts				3,000
Sale of real property				
Refund receipts				47,821
Rece. ass'ts during year				
From private trust ass'ts				
Recapitulation				
Taxes, licenses and fines	\$ 31,710	\$ 14,900	\$ 30,042	\$ 22,120
General offices	5,340		780	110
Municipal industries	28,149	5,418	7,721	9,605
From debt obligations	995			19,000
Interest receipts	76		65	
All other receipts				49,821
Total receipts	\$ 67,470	\$ 20,418	\$ 38,328	\$ 91,656
Cash on hd. begin'g year	4,729	7,778	4,304	2,918
Grand total	\$ 72,199	\$ 28,196	\$ 42,632	\$ 94,574

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS Year Ending March 31, 1914	Chariton Population 3,794	Decorah Population 3,602	Maquoketa Population 3,570	Carroll Population 3,546
General Government				
Mayor's office	\$ 8	\$ 60	\$ 567	\$ 500
City council	144	139	216	137
City clerk and auditor	600	972	490	715
City treasurer	180	102	100	50
City solicitor	618	608	240	250
Other attorneys	25			
City assessor				
Engineer's office	1,000	97		3,334
Collection of taxes		275	20	69
Audits and examination		212	197	437
Elections	125		217	11,364
City hall		310		
Courts				
Miscellaneous	380	915	407	
Protection of Life and Prop.				
Police department	912	1,253	1,368	2,054
Fire department	500	677	502	501
Inspection and pounds				
Police & fire alarm systems				75
Miscellaneous				
Health Dept. and Sanitation				
General expenditures	79	77	65	
Quarantine and pest house				
Sewers and sewage disp.	317		284	12,459
Refuse disposal			18	
Miscellaneous				
Highways				
General administration	3,338	300	770	560
General street expenditures		2,792	4,501	2,555
Paving and curbing				20,985
Sidewalks and crossings	518	2,436		90
Bridges (other than toll)				
Snow removal		3,827	3,451	2,042
Street lighting		412		1,235
Street sprinkling & cleaning		56	1,771	
Miscellaneous				
Recreat'n, Libraries & Misc.				
General administration	46	725		
Gen. park & garden exp.			357	1,351
Libraries	1,192		1,307	1,053
Miscellaneous	1,241	488	211	
Municipal Industries				
Water works	2,835	5,061	5,789	8,734
Electric light works	27,313			
Gas works				
Markets and public scales			445	
Docks, wharves, etc.				
Cemeteries and crematories				97
Miscellaneous	111		1,000	
Payments on Public Debt				
Gen. and municipal bonds	2,000		500	
Interest	2,516	275	409	1,023
Spec. ass'ts & out. war.	5,865		2,380	1,150
Refund, transfers, etc.			33	
Recapitulation				
General government	\$ 3,012	\$ 3,560	\$ 2,234	\$ 16,846
Prot. of life & property	1,532	1,940	1,890	2,771
Health dept. & sanitation	807	77	447	31,439
Highways, recreation, etc.	6,525	11,136	12,734	40,859
Municipal industries	30,279	5,991	8,129	8,815
Payments on public debt	11,381	275	2,422	2,773
Total payments	\$ 53,126	\$ 23,889	\$ 23,242	\$ 84,138
Cash on hd. close of yr.	3,585	5,157	4,584	12,431
Grand total	\$ 56,711	\$ 28,196	\$ 33,826	\$ 97,669

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1914	Independence Population 2,317	Etherville Population 2,494	Eagle Grove Population 2,387	Vinton Population 2,536
Taxes, Licenses and Fines				
Gen. levy, city government	\$ 19,168	\$ 15,685	\$ 10,169	\$ 19,069
Ind. div., city government		1,903	1,466	2,486
Franchise taxes				
Pool taxes	227	499	728	
Special assessments		1,229	65	1,021
Misc. (tax and license fee)				
Other business licenses	308	1,553	560	628
Dog license	60		179	75
Departmental permits				
Police et. fines and forfeits	73		404	36
County road fund	305		743	408
Gifts, individuals or corp.				
General Offices				
Executive offices			1	
Law offices			1	
Elections				
Municipal property	84			
Courts				
Police department				
Fire department				
Department of inspection				
Pounds			21	\$
Health department			159	
Sewers and sewage disposal	1,631			
Refuse disposal		104		
Miscellaneous	46		545	1,997
General street services				
Bridges (other than toll)				
Libraries				165
Parks				
Baths and bathing beaches				
Municipal Industries				
Water works	10,394	3,746	3,904	7,643
Electric light works	26,114	21,688		15,503
Gas works				
Markets and public scales	81	110		
Docks, wharves and landings				
Cemeteries				
Miscellaneous		1,662		\$
From Debt Obligations				
General bonds				
Municipal industry bonds				
Special assessments				
Temporary loans, etc.			2,000	
Outstanding warrants	954	5,802		
Miscellaneous	128	8,022		
Interest Receipts				
Current deposits		46		97
Other sources				
All Other Receipts				
Sale of real property			21	\$
Refund receipts			21,148	
Spec. ass'ts during year				
From private trust accts.				
Recapitulation				
Taxes, licenses and fines	\$ 20,228	\$ 20,549	\$ 14,289	\$ 25,496
General offices	1,111	104	715	2,170
Municipal industries	37,680	3,954	3,904	23,204
From debt obligations	1,082	15,681	2,000	
Interest receipts	327	46		97
All other receipts			21,169	2
Total receipts	\$ 59,747	\$ 61,419	\$ 42,437	\$ 50,962
Cash on hd. begin'g year	22,787	7,956	941	8,067
Grand total	\$ 82,534	\$ 69,417	\$ 43,378	\$ 58,999

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS Year Ending March 31, 1914	Independence Population 2,317	Etherville Population 2,494	Eagle Grove Population 2,387	Vinton Population 2,536
General Government				
Mayor's office	\$ 300	\$ 25	\$ 150	\$ 200
City council	219	74	285	229
City clerk and auditor	200	1,074	501	360
City treasurer	300	50		
City auditor	145	160	156	280
Other attorneys	30			
City assessors	90			
Engineer's office	466		713	
Collection of taxes				
Audits and examination				
Elections	267	97	78	86
City hall		11,009	100	887
Courts				
Miscellaneous		1,245	117	
Protection of Life and Prop.				
Fire department	1,417	1,038	1,684	1,688
Inspection and pounds	1,263			
Police & fire alarm systems				74
Miscellaneous				
Health Dept. and Sanitation				
General expenditures	130		41	50
Quarantine and pest house				
Sewers and sewage disposal	2,621	615	2,314	638
Refuse disposal	24	21	894	
Miscellaneous				
Highways				
General administration	2,128	2,045	690	613
General street expenditures			2,008	965
Paving and curbing	10,448		17,081	3,916
Kidways and crossings	684	1,109		501
Bridges (other than toll)				
Snow removal			46	15
Street lighting	4,427		1,629	
Street sprinkling & cleaning				506
Miscellaneous			513	
Recreation, Libraries & Misc.				
General administration				
Gen. park & garden exp.	476	117		
Libraries	1,259			
Miscellaneous	628	323	1,111	1,909
Municipal Industries				
Water works	11,779	3,873	6,082	7,649
Electric light works	23,154	28,640		17,854
Gas works				
Markets and public scales	169	204		
Docks, wharves, etc.				
Cemeteries and crematories				30
Miscellaneous				
Payments on Public Debt				
Gen. and municipal bonds	5,122	3,800	1,000	4,000
Interest	490	1,748	600	1,053
Spec. ass'ts & out. war.	1,031	2,439		
Refund, transfers, etc.			1,084	8,022
Recapitulation				
General government	\$ 1,879	\$ 14,008	\$ 2,229	\$ 1,603
Prot. of life & property	3,310	2,230	2,110	2,824
Health dept. & sanitation	2,708	627	2,869	470
Highways, recreation, etc.	20,879	5,538	59,012	8,393
Municipal industries	34,980	27,767	6,112	23,194
Payments on public debt	6,646	7,997	2,608	5,183
Total payments	\$ 59,792	\$ 67,447	\$ 42,319	\$ 47,794
Cash on hd. close of yr.	12,742	1,560	1,259	11,205
Grand total	\$ 72,534	\$ 68,417	\$ 43,578	\$ 58,999

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1914	Indianola Population 3,283	Waverly Population 3,306	Knoxville Population 3,190	Mo. Valley Population 3,187
Taxes, Licenses and Fines				
Gen. levy, city government	\$ 17,042	\$ 6,421	\$ 17,087	\$ 3,379
Ind. div., city government	7,388	7,189		10,455
Franchise taxes				
Pool taxes	373	235		981
Special assessments		167		
Mule tax and saloon lic.		4,764		656
Other business licenses	273	339	410	63
Dog license	3	132	24	
Departmental permits				196
Police et. fines and forfeits	46	823	361	
County road fund				
Gifts, individuals or corp.				
General Offices				
Executive offices	36			
Law offices				
Elections	40			78
Municipal property				
Courts				
Police department				
Fire department				
Department of inspection				
Pounds	10			
Health department				
Sewers and sewage disposal	50			
Refuse disposal				
Miscellaneous	32			
General street services				
Bridges (other than toll)		3		
Libraries				
Parks				
Baths and bathing beaches				
Municipal Industries				
Water works	2,845	5,908	3,490	6,495
Electric light works	25,400	21,438		
Gas works				
Markets and public scales				
Docks, wharves and land'gs				
Cemeteries	88		1,007	
Miscellaneous			1,432	
From Debt Obligations				
General bonds				
Municipal industry bonds	13,000		71,312	
Special assessments				
Temporary loans, etc.				
Outstanding warrants	4,240		249	
Miscellaneous				
Interest Receipts				
Current deposits	30	291	30	
Other sources	61			
All Other Receipts				
Sale of real property	2,298			
Refund receipts	39			46
Spec. ass'ts during year				
From private trust ac'ts				
Recapitulation				
Taxes, licenses and fines	\$ 55,025	\$ 30,302	\$ 17,082	\$ 15,708
General offices	174	23		78
Municipal industries	98,372	27,806	5,905	6,495
From debt obligations	17,510	291	71,091	
Interest receipts	97		99	
All other receipts	3,337			46
Total receipts	\$ 74,246	\$ 48,872	\$ 95,327	\$ 22,321
Cash on hd. begin'g year	11,184	19,829	11,455	3,042
Grand total	\$ 85,430	\$ 67,901	\$ 106,782	\$ 25,363

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS Year Ending March 31, 1914	Indianola Population 3,283	Waverly Population 3,306	Knoxville Population 3,190	Mo. Valley Population 3,187
General Government				
Mayor's office	\$ 64	\$ 263	\$ 222	\$ 400
City council	164	330	170	120
City clerk and auditor	437	367	613	180
City treasurer	32	161	24	
City solicitor	240	100	300	137
Other attorneys		215		
City assessor				
Engineer's office	17	169		
Collection of taxes		16		
Audits and examination	20			
Elections	80	119	74	68
City hall	167	81	929	
Courts	22			
Miscellaneous	1,531			
Protection of Life and Prop.				
Police department	1,360	1,111	1,373	1,490
Fire department	701	1,172	1,134	1,302
Inspection and pounds	14			
Police & fire alarm systems				100
Miscellaneous				
Health Dept. and Sanitation				
General expenditures	30			68
Quarantine and pest house				
Sewers and sewage disp.		62	1,323	50
Refuse disposal		47	73	
Miscellaneous				
Highways				
General administration	431	898		500
General street expenditures	3,498	3,723	4,630	1,235
Paving and curbing	270			
Sidewalks and crossings	211	722		
Bridges (other than toll)		1,000		
Snow removal				
Street lighting	2,728		2,195	2,735
Street sprinkling & cleaning	929			
Miscellaneous	49		730	1,070
Recreation, Libraries & Misc.				
General administration	397			533
Gen. park & garden exp.	1,409	149	883	
Libraries	1,778	1,234	2,506	1,421
Miscellaneous		886	20	70
Municipal Industries				
Water works	21,822	5,978	8,361	7,132
Electric light works	30,218	21,310		
Gas works				
Markets and public scales				
Docks, wharves, etc.				
Cemeteries and crematories	206		884	
Miscellaneous				
Payments on Public Debt				
Gen. and municipal bonds	3,887			1,500
Interest	656	2,330	2,635	363
Spec. ass'ts & outs. war.	1,000	2,000	1,995	300
Refund, transfers, etc.				1,856
Recapitulation				
General government	\$ 2,724	\$ 1,781	\$ 2,434	\$ 985
Prot. of life & property	2,075	2,383	2,507	2,982
Health dept. & sanitation	4,255	704	1,044	1,118
Highways, recreation, etc.	11,860	9,099	10,962	6,864
Municipal industries	22,508	27,180	9,247	7,132
Payments on public debt	5,543	5,500	4,603	4,211
Total payments	\$ 79,773	\$ 47,128	\$ 31,447	\$ 22,321
Cash on hd. close of yr.	5,627	29,777	75,319	3,151
Grand total	\$ 85,430	\$ 67,901	\$ 106,762	\$ 25,363

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1934	Denison Population 2,122	Belle Plaine Population 2,122	Pella Population 2,021	Spencer Population 2,005
Taxes, Licenses and Fines				
Gen. levy, city government	\$ 10,340	\$ 14,249	\$ 21,815	\$ 4,852
Ind. div., city government	2,098			5,948
Franchise taxes			250	
Poll taxes			250	443
Special assessments	1	16,897	250	
Misc. tax and saloon lic.	5,799			
Other business licenses	491			
Dog license	57	208	422	824
Departmental permits				65
Police et. fines and forfeits	138	19		90
County road fund			291	296
Gifts, individuals or corp.				
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property				4
Courts				
Police department			70	
Fire department	229			8
Department of inspection				
Ponds				
Health department				120
Sewers and sewage disposal	4,182			2
Refuse disposal				2
Miscellaneous	60		51	35
General street services			18	
Bridges (other than toll)				16
Libraries				9
Parks				
Baths and bathing beaches				
Municipal Industries				
Water works	2,885	1,248	3,900	2,303
Electric light works			16,327	28,103
Gas works			25	1,950
Markets and public scales				
Docks, wharves and land'gs				
Cemeteries				2,763
Miscellaneous				
From Debt Obligations				
General bonds			17,000	
Municipal industry bonds				
Special assessments				
Temporary loans, etc.				
Outstanding warrants			2,047	
Miscellaneous				
Interest Receipts				
Current deposits			191	95
Other sources				
All Other Receipts				
Sale of real property	3			
Refund receipts				
Spec. ass'ts during year				
From private trust ac'ts				
Recapitulation				
Taxes, licenses and fines	\$ 18,968	\$ 22,641	\$ 22,960	\$ 12,522
General offices	4,771		119	59
Municipal industries	2,885	1,248	20,226	31,134
From debt obligations			19,947	
Interest receipts			191	95
All other receipts	3			
Total receipts	\$ 26,641	\$ 23,889	\$ 62,743	\$ 42,799
Cash on h'd. begin'g year	6,502	608	7,124	7,081
Grand total	\$ 33,143	\$ 23,911	\$ 69,827	\$ 55,879

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS Year Ending March 31, 1934	Denison Population 2,122	Belle Plaine Population 2,122	Pella Population 2,021	Spencer Population 2,005
General Government				
Mayor's office	\$ 222	\$ 84	\$ 300	\$ 217
City council	271	166	182	124
City clerk and auditor	186	243	208	430
City treasurer	100		100	30
City solicitor	111	70	100	128
Other attorneys				
City assessor				
Engineer's office	26		435	
Collection of taxes				
Audits and examination	19			
Elections	142		119	50
City hall	100	29	41	
Courts				
Miscellaneous	221	604	151	
Protection of Life and Prop.				
Police department	766	1,187	749	1,321
Fire department	945	1,276	1,049	968
Inspection and pounds				
Police & fire alarm system				32
Miscellaneous		14	174	
Health Dept. and Sanitation				
General expenditures	30			51
Quarantine and pest house				
Sewers and sewage disp.	22	11,633	308	180
Refuse disposal		27	69	
Miscellaneous			9	
Highways				
General administration			1,723	264
General street expenditures	8,704	1,609		1,747
Paving and curbing		5,706		
Sidewalks and crossings		444	304	250
Bridges (other than toll)				19
Snow removal				
Street lighting	1,987	1,980	1,500	1,898
Street sprinkling & cleaning	23		643	
Miscellaneous	160			361
Recreation, Libraries & Misc.				
General administration				179
Gen. park & garden exp.	80		285	285
Libraries			840	1,520
Miscellaneous	175	886	378	229
Municipal Industries				
Water works	9,027	2,287	10,400	2,184
Electric light works			12,138	32,623
Gas works				1,112
Markets and public scales				
Docks, wharves, etc.				
Cemeteries and crematoria				
Miscellaneous	2,028		1,711	569
Payments on Public Debt				
Gen. and municipal bonds		2,400	8,000	1,000
Interest		2,400	8,180	804
Spec. ass'ts & cots. war.	2,900		11,002	
Refund, transfers, etc.				8
Recapitulation				
General government	\$ 1,602	\$ 1,306	\$ 1,778	\$ 1,616
Prot. of life & property	1,711	2,477	1,972	2,349
Health dept. & sanitation	22	11,633	308	180
Highways, recreation, etc.	1,987	19,364	2,488	7,187
Municipal industries	7,800	2,287	24,348	27,728
Payments on public debt	2,900	2,800	25,275	1,804
Total payments	\$ 26,122	\$ 39,723	\$ 59,423	\$ 56,356
Cash on h'd. close of yr.	7,071	2,196	10,234	4,729
Grand total	\$ 33,193	\$ 33,911	\$ 69,627	\$ 55,879

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1914	Anamosa Population 2,983	Sheldon Population 2,941	Algona Population 2,908	Winterset Population 2,818
Taxes, Licenses and Fines				
Gen. lev., city government	\$ 3,195	\$ 9,692	\$ 4,283	\$ 7,081
Ind. div., city government	5,395		7,903	7,083
Franchise taxes				
Pool taxes	195	488		106
Special assessments	1,649		21,412	
Misc. tax and saloon lic.				
Other business licenses		250	722	202
Dog license	124			25
Departmental permits			330	
Police et. fines and forfeits	69	130		
County road fund			690	
Gifts, individuals or corp.				
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property	312			
Courts				
Police department				
Fire department				
Department of inspection				
Pounds				
Health department				
Sewers and sewage disposal				
Refuse disposal			2,161	
Miscellaneous				
General street services				
Bridges (other than toll)				
Libraries				
Parks	1,216			
Baths and bathing beaches	689			
Municipal Industries				
Water works				
Electric light works	4,529	5,620	22,065	1,393
Gas works				15,007
Markets and public scales	49			
Docks, wharves and land'gs				
Cemeteries				
Miscellaneous	300	600	1,612	
From Debt Obligations				
General bonds				
Municipal industry bonds				
Special assessments				
Temporary loans, etc.				
Outstanding warrants				
Miscellaneous			481	1,324
Interest Receipts				
Current deposits				
Other sources		73	66	
All Other Receipts				
Sale of real property				
Refund receipts				
Spec. ass'ts during year				
From private trust ac'ts	330			
Recapitulation				
Taxes, licenses and fines	\$ 10,732	\$ 10,506	\$ 25,748	\$ 15,647
General offices	2,107	9	2,101	
Municipal industries	4,878	6,223	23,687	17,350
From debt obligations			481	1,324
Interest receipts		73	66	
All other receipts	330			
Total receipts	\$ 18,312	\$ 16,811	\$ 52,143	\$ 34,321
Cash on hd. begin'g year	11,802		11,780	6,137
Grand total	\$ 30,114	\$ 22,092	\$ 73,923	\$ 40,458

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS Year Ending March 31, 1914	Anamosa Population 2,983	Sheldon Population 2,941	Algona Population 2,908	Winterset Population 2,818
General Government				
Mayor's office	\$ 80	\$ 50	\$ 50	\$ 200
City council	168	99	305	124
City clerk and auditor	147	16	1,080	482
City treasurer			49	73
City solicitor	199	5	75	385
Other attorneys				100
City assessor				
Engineer's office				
Collection of taxes				
Audits and examination	33		15	73
Elections	119	9	118	3
City hall	56	67		84
Courts				495
Miscellaneous	28	357		88
Protection of Life and Prop.				
Police department	1,300	979	500	909
Fire department	301	539	80	1,422
Inspection and pounds	18			
Police & fire alarm systems				
Miscellaneous		13		169
Health Dept. and Sanitation				
General expenditures	50	33		136
Quarantine and pest house				
Sewers and sewage disp.	121	925	3,008	
Refuse disposal	33			46
Miscellaneous				50
Highways		1,816	730	921
General administration	2,603	495	1,300	1,378
General street expenditures	1,383	1,805	23,148	
Paving and curbing	61	505	735	30
Sidewalks and crossings				
Bridges (other than toll)				
Snow removal	1,878	1,848		
Street lighting	110	245	905	891
Street sprinkling & cleaning		1,019	2,592	
Miscellaneous				
Recreation, Libraries & Misc.				
General administration	845	359		307
Gen. park & garden exp.				
Libraries	1,090	15	1,000	1,491
Miscellaneous	278		648	391
Municipal Industries				
Water works	2,489	6,090	29,205	850
Electric light works				15,614
Gas works				
Markets and public scales				
Docks, wharves, etc.				
Cemeteries and crematories		683		309
Miscellaneous				
Payments on Public Debt				
Gen. and municipal bonds		630	2,344	3,990
Interest	2,391	71	2,149	2,609
Spec. ass'ts & cont. war.				
Refund, transfers, etc.	534			2,061
Recapitulation				
General government	\$ 808	\$ 623	\$ 1,431	\$ 2,390
Prot. of life & property	1,373	1,381	639	2,500
Health dept. & sanitation	294	953	3,008	522
Highways, recreation, etc.	8,347	8,147	29,597	4,819
Municipal industries	2,498	6,723	29,305	16,764
Payments on public debt	3,150	701	4,484	8,590
Total payments	\$ 19,006	\$ 18,608	\$ 76,723	\$ 55,186
Cash on hd. close of yr.	19,328	3,384	3,698	5,232
Grand total	\$ 38,334	\$ 21,992	\$ 80,421	\$ 60,418

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1914	Iowa Falls Population 2,797	Manchester Population 2,758	Mystic Population 2,663	Cresco Population 2,658
Taxes, Licenses and Fines				
Gen. lev., city government	\$ 5,000	\$ 14,473	\$ 2,504	\$ 15,714
Ind. div., city government	13,397	1,213		
Franchise taxes				
Pool taxes	349	386	94	
Special assessments	13,112	628		
Misc. tax and saloon lic.		365	312	134
Other business licenses		42	62	
Dog license				84
Departmental permits	583	17	242	403
Police et. fines and forfeits				
County road fund				655
Gifts, individuals or corp.				
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property	19	25		
Courts				
Police department	30			
Department of inspection				
Quarantine				
Health department				
Sewers and sewage disposal	2,026			136
Refuse disposal	2			
Miscellaneous				
General street services				
Bridges (other than toll)				
Libraries	53			23
Parks				
Baths and bathing beaches	45			
Municipal Industries				
Water works	6,683	6,043		5,200
Electric light works				
Gas works				
Markets and public scales				
Docks, wharves and landings				
Cemeteries				
Miscellaneous				
From Debt Obligations				
General bonds				
Municipal industry bonds				
Special assessments	9,700			
Temporary loans, etc.				
Outstanding warrants	5,569			
Miscellaneous	8			5,235
Interest Receipts				
Current deposits	185	91		
Other sources	39			
All Other Receipts				
Sale of real property				
Refund receipts		135		
Spec. ass'ts during year				
From private trust ac'ls.				
Recapitulation				
Taxes, licenses and fines	\$ 35,144	\$ 16,976	\$ 4,444	\$ 16,901
General offices	2,730	23		133
Municipal industries	6,683	6,043		5,200
From debt obligations	15,970	4		5,235
Interest receipts	224	91		
All other receipts		125		
Total receipts	\$ 60,824	\$ 23,366	\$ 4,444	\$ 28,223
Cash on hd. begin g. year	5,149	6,371	769	1,453
Grand total	\$ 66,183	\$ 29,637	\$ 5,213	\$ 29,796

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS Year Ending March 31, 1914	Iowa Falls Population 2,797	Manchester Population 2,758	Mystic Population 2,663	Cresco Population 2,658
General Government				
Mayor's office	\$ 100	\$ 28	\$ 90	\$ 300
City council	389	136	113	177
City clerk and auditor	450	933	130	274
City treasurer	25		40	39
City solicitor	150	89		166
Other attorneys	12		5	
City assessor				
Engineer's office		189		
Collection of taxes				
Audits and examination				
Elections	276	64	70	78
City hall			115	59
Courts			286	
Miscellaneous	29			
Protection of Life and Prop.				
Police department	794	1,007	891	1,093
Fire department	4	429		330
Inspection and pounds				
Police & fire alarm systems				
Miscellaneous				
Health Dept. and Sanitation				
General expenditures	506	61	12	87
Quarantine and pest house				
Sewer, and sewage disp.	4,115	1,740		646
Refuse disposal				
Miscellaneous				
Highways				
General administration		281	320	1,032
General street expenditures	2,318	3,109	1,348	2,154
Paving and curbing	10,689			
Sidewalks and crossings			353	1,506
Bridges (other than toll)			617	
Snow removal			11	
Street lighting	2,499	3,72		2,565
Street sprinkling & cleaning		779		
Miscellaneous	2,407			
Recreation, Libraries & Misc.				
General administration	780			2
Gen. park & garden exp.	507	80		259
Libraries	1,568			374
Miscellaneous	40	145	47	
Municipal Industries				
Water works	9,142	4,869		7,528
Electric light works				
Gas works				
Markets and public scales				
Docks, wharves, etc.				
Cemeteries and crematories				
Miscellaneous				
Payments on Public Debt				
Gen. and municipal bonds				576
Interest	841	1,437		979
Spec. ass'ts & out. war.	14,874	819		6,889
Refund, transfers, etc.		1,218		2
Recapitulation				
General government	\$ 1,332	\$ 1,439	\$ 941	\$ 1,044
Prot. of life & property	1,306	1,427	691	1,253
Health dept. & sanitation	4,821	1,801	12	739
Highways, recreation, etc.	27,988	6,965	2,781	8,908
Municipal industries	9,142	4,869		7,528
Payments on public debt	15,515	3,474		8,271
Total payments	\$ 59,234	\$ 29,616	\$ 4,425	\$ 27,977
Cash on hd. close of yr.	6,947	9,021	748	1,719
Grand total	\$ 66,183	\$ 29,637	\$ 5,213	\$ 29,796

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1914	Hampton Population 2,617	Valley Junc. Population 2,573	Harlan Population 2,570	Colfax Population 2,524
Taxes, Licenses and Fines				
Gen. levy, city government	\$ 8,503	\$ 8,038	\$ 4,339	\$ 15,979
Ind. div., city government	9,499	2,539	6,019	
Tramway taxes			245	614
Poll taxes		6,357	5,965	7,000
Special assessments		2,958		
Hotel tax and saloon lic.		496	297	736
Other business licenses			59	53
Dog license	147			
Departmental permits		426	30	206
Police et. fines and forfeits		130		
County road funds		67		
Gifts, individuals or corp.				
General Offices				
Executive offices	324			
Law offices				
Elections				2
Municipal property				
Courts				
Police department			25	
Fire department				
Department of inspection				
Penitentiary				
Health department				
Sewers and sewage disposal	113			
Refuse disposal				
Miscellaneous	227		301	731
General street services			383	
Bridges (other than toll)				56
Libraries				
Parks				
Baths and bathing beaches				
Municipal Industries				
Water works	5,219	661	6,320	5,007
Electric light works			12,751	
Gas works				
Markets and public scales				
Docks, wharves and landings				
Cemeteries				
Miscellaneous				
From Debt Obligations				
General bonds				
Municipal industry bonds				
Special assessments			75	
Temporary loans, etc.				
Outstanding warrants	31,513			5,457
Miscellaneous				
Interest Receipts				
Current deposits			128	
Other sources				
All Other Receipts				
Sale of real property				15
Refund receipts				
Spec. ass'ts during year				
From private trust ac'ts				
Recapitulation				
Taxes, licenses and fines	\$ 16,499	\$ 10,578	\$ 19,954	\$ 18,600
General offices	1,146		609	772
Municipal industries	5,219	665	20,080	2,007
From debt obligations	31,423		75	5,347
Interest receipts			128	
All other receipts				15
Total receipts	\$ 46,287	\$ 21,236	\$ 47,366	\$ 29,801
Cash on hd. begin'g year		4,149	4,430	2,950
Grand total	\$ 46,287	\$ 25,376	\$ 51,796	\$ 32,751

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS Year Ending March 31, 1914	Hampton Population 2,617	Valley Junc. Population 2,573	Harlan Population 2,570	Colfax Population 2,524
General Government				
Mayor's office	\$ 118	\$ 50	\$ 95	\$ 51
City council	237	122	137	210
City clerk and auditor	213	122	96	254
City treasurer	53	1	73	1
City solicitor	163	90		243
Other attorneys		600	229	130
City assessor				
Engineer's office	11			16
Collection of taxes				128
Audits and examination				50
Electrons	73	68		
City hall	180	54		406
Courts				
Miscellaneous		913		
Protection of Life and Prop.				
Police department	720	814	990	1,174
Fire department	1,136	818	222	76
Inspection and pounds		9		
Police & fire alarm systems				
Miscellaneous		168		
Health Dept. and Sanitation				
General expenditures		48	13	13
Quarantine and pest house				
Sewers and sewage disp.	244	827	19	
Refuse disposal	17		106	
Miscellaneous				
Highways				
General administration	1,111	721		334
General street expenditures	4,630	1,684	446	1,087
Paving and curbing	21,791		173	
Sidewalks and crossings			270	
Bridges (other than toll)				
Snow removal			8	5
Street lighting	2,135	1,437		1,808
Street sprinkling & cleaning	600		805	2,776
Miscellaneous		5	228	
Recreat'n, Libraries & Misc.				
General administration	71			
Gen. park & garden exp.	48			810
Libraries	2,178			
Miscellaneous	220	616		133
Municipal Industries				
Water works	5,177	106	5,166	5,013
Electric light works			17,054	
Gas works				
Markets and public scales				
Docks, wharves, etc.				
Cemeteries and crematoriums				
Miscellaneous			5,207	
Payments on Public Debt				
Gen. and municipal bonds		1,500		1,009
Interest	561	305	813	2,044
Spec. ass'ts & outst. wrs.	4,414	6,577	2,819	20,944
Refund, transfers, etc.		485		
Recapitulation				
General government	\$ 1,077	\$ 2,070	\$ 1,622	\$ 1,449
Prot. of life & property	1,809	2,788	1,213	1,250
Health dept. & sanitation	861		149	12
Highways, recreation, etc.	32,768	4,811	2,231	7,206
Municipal industries	5,177	106	26,467	5,613
Payments on public debt	5,655	8,707	30,223	13,988
Total payments	\$ 46,287	\$ 19,368	\$ 42,867	\$ 29,899
Cash on hd. close of yr.		5,000	9,786	7,812
Grand total	\$ 46,287	\$ 25,376	\$ 51,796	\$ 32,711

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1914	Jefferson Population 2,476	Osage Population 2,445	Storm Lake Population 2,425	Osceola Population 2,416
Taxes, Licenses and Fines				
Gen. levy, city government	\$ 8,710	\$ 6,549	\$ 11,020	\$ 16,536
Int. div., city government	7,353	4,865	2,262	
Franchise taxes				
Pool taxes	125			
Special assessments		978		
Water tax and school De.		361		328
Other business licenses			66	5
Departmental permits				
Police et. fines and forfeits		12	74	402
County road fund	413	150		
Gifts, individuals or corp.				
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property		5		18
Courts				
Police department				
Fire department				
Department of inspection				
Ponds				
Health department				
Sewers and sewage disposal				
Refuse disposal				
Miscellaneous				59
General street services			21	100
Bridges (other than toll)		378		
Libraries				
Parks			44	
Baths and bathing beaches				
Municipal Industries				
Water works	5,378	7,367	9,319	437
Electric light works				
Gas works				
Markets and public scales				
Docks, wharves and landings				
Cemeteries		779		763
Miscellaneous				129
From Debt Obligations				
General bonds				
Municipal industry bonds	3,304			
Special assessments				6,500
Temporary loans, etc.		1,860	4,200	
Outstanding warrants				
Miscellaneous				
Interest Receipts				
Current deposits		61	22	104
Other sources				
All Other Receipts				
Sale of real property				
Refund receipts		10	22	
Spec. ass'ts during year				4,313
From private trust ac'ts				
Recapitulation				
Taxes, licenses and fines	\$ 17,061	\$ 17,744	\$ 15,073	\$ 16,816
General offices		380	207	
Municipal industries	5,378	8,046	9,319	1,375
From debt obligations	3,304	1,860	4,200	6,500
Interest receipts		61	22	104
All other receipts		10	22	4,313
Total receipts	\$ 26,663	\$ 25,842	\$ 22,704	\$ 29,268
Cash on hd. begin'g year	5,306	5,809	7,301	5,974
Grand total	\$ 31,969	\$ 31,651	\$ 30,005	\$ 35,242

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS Year Ending March 31, 1914	Jefferson Population 2,476	Osage Population 2,445	Storm Lake Population 2,425	Osceola Population 2,416
General Government				
Mayor's office	\$ 75	\$ 100	\$ 24	\$ 274
City council	243	100	106	179
City clerk and auditor	165	215	169	327
City treasurer		25		59
City solicitor	132	100		287
Other attorneys			204	
City assessor				
Engineer's office	146			45
Collection of taxes				
Audits and examinations	20			
Elections		167	95	114
City hall	249	9	1,239	304
Courts				
Miscellaneous		1		117
Protection of Life and Prop.				
Police department	522	616	816	1,508
Fire department		228	145	688
Inspection and police				
Police & fire alarm systems	10			
Miscellaneous	6			
Health Dept. and Sanitation				
General expenditures		27		22
Quarantine and pest house				
Sewers and sewage disp.	455	1,000	22	211
Refuse disposal	75			4
Miscellaneous				
Highways				
General administration	600	520	543	500
General street expenditures	3,107	352	1,720	3,000
Paving and curbing	1,568			488
Sidewalks and crossings	487	607		
Bridges (other than toll)				
Snow removal				
Street lighting	1,900	2,300	1,360	1,681
Street sprinkling & cleaning	450	85		730
Miscellaneous		4		
Recreation, Libraries & Misc.				
General administration	100		422	49
Gen. park & garden exp.	2			
Libraries	1,138	1,024	1,243	1,860
Miscellaneous	351	215		546
Municipal Industries				
Water works	6,370	5,135	11,497	8,471
Electric light works				
Gas works				
Markets and public scales				
Docks, wharves, etc.				
Cemeteries and crematoria		494		222
Miscellaneous	234			228
Payments on Public Debt				
Gen. and municipal bonds		500	1,000	1,000
Interest	840	640	1,971	2,778
Spec. ass'ts & cuts, war.	400	6,060	5,723	6,472
Refund, transfers, etc.	25			39
Recapitulation				
General government	\$ 998	\$ 817	\$ 1,910	\$ 1,597
Prot. of life & property	548	854	901	1,600
Health dept. & sanitation	539	1,027	22	267
Highways, recreation, etc.	9,813	7,254	6,967	8,565
Municipal industries	6,019	5,620	11,497	9,697
Payments on public debt	1,255	7,599	6,704	10,209
Total payments	\$ 19,114	\$ 22,761	\$ 28,612	\$ 31,811
Cash on hd. close of yr.	5,654	4,080	1,924	3,466
Grand total	\$ 24,768	\$ 26,841	\$ 30,536	\$ 35,242

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1931	Emmetsburg Population 2,235	Tama Population 2,290	Seymour Population 2,290	New Hampton Population 2,275
Taxes, Licenses and Fines				
Gen. levy, city government	\$ 4,280	\$ 14,825	\$ 7,641	\$ 2,815
Ind. div., city government			2,480	6,663
Franchise taxes	304	889	690	303
Poll taxes				4,375
Special assessments	518	849	91	1,500
Motel tax and saloon lic.			50	174
Other business licenses				84
Use license			97	303
Departmental permits	16	284	213	302
Police et. fines and forfeits		102	10	
County road fund	3		10	
Gifts, individuals or corp.				
General Offices		102		
Executive offices				
Law offices				
Elections				
Municipal property				
Courts				
Police department	215			
Department of inspection				
Health department				
Sewers and sewage disposal	2,004			
Refuse disposal				
Miscellaneous				
General street services	1,508			
Highways (other than toll)	1,261			
Parks	828			
Baths and bathing beaches				
Municipal Industries				
Water works	2,247	2,445	1,318	7,220
Electric light works	1,787		9,973	20,737
Gas works				
Markets and public scale				
Docks, wharves and land'gs				
Cemeteries			437	
Miscellaneous				
From Debt Obligations				
General bonds				
Municipal industry bonds				
Special assessments	7,054			
Temporary loans, etc.	568		1,048	
Outstanding warrants				
Miscellaneous				
Interest Receipts				
Current deposits			347	
Other sources	659			
All Other Receipts				
Sale of real property	39			
Refund receipts				
Spec. ass'ts during year				
From private trust ac'ts				
Recapitulation				
Taxes, licenses and fines	\$ 5,955	\$ 16,067	\$ 11,154	\$ 19,549
General offices	5,304	138		
Municipal industries	5,129	2,445	11,727	27,576
From debt obligations	7,592		1,048	
Interest receipts	670			
All other receipts	39			
Total receipts	\$ 24,600	\$ 18,694	\$ 24,724	\$ 47,525
Cash on hd. begin'g year	4,282	3,060	7,809	6,650
Grand total	\$ 28,822	\$ 21,754	\$ 32,533	\$ 54,175

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS Year Ending March 31, 1931	Emmetsburg Population 2,235	Tama Population 2,290	Seymour Population 2,290	New Hampton Population 2,275
General Government				
Mayor's office	\$ 1	\$ 50	\$ 102	\$ 100
City council	102	116	78	192
City clerk and auditor	280	173	202	580
City treasurer	25	45	100	2
City solicitor	714	80	32	50
Other attorneys				
City assessor				
Engineer's office				
Collection of taxes				
Audits and examination	94			
Elections	10		97	100
City hall	193			
Courts				
Miscellaneous				
Protection of Life and Prop.				
Police department	728	670	708	900
Fire department	97	612	2	125
Inspection and pounds				
Police & fire alarm system				
Miscellaneous				
Health Dept. and Sanitation			40	
General expenditures				
Quarantine and pest house				
Sewers and sewage disposal	1,203			974
Refuse disposal				
Miscellaneous	12			
Highways				
General administration	402	709	410	1,872
General street expenditures	1,728	683	2,130	1,485
Paving and curbing				449
Sidewalks and crossings	922	975	512	
Highways (other than toll)				
Snow removal		40		
Street lighting	1,927	1,394		2,240
Street sprinkling & cleaning				400
Miscellaneous	1,611			
Recreation, Libraries & Mac.				
General administration	212		655	1,115
Gen. park & garden exp.	1,740	681		1,715
Libraries	126	1,830	55	222
Miscellaneous				
Municipal Industries				
Water works	4,302	2,532	2,707	8,196
Electric light works			11,431	17,450
Gas works				
Markets and public scale				
Docks, wharves, etc.				
Cemeteries and crematoriums			283	
Miscellaneous		1,238		
Payments on Public Debt				
Gen. and municipal bonds	300	1,696	1,300	2,130
Interest	9-5		2,809	5,150
Spec. ass'ts & out. war.	7,406		678	6,500
Refund, transfers, etc.		2,000		
Recapitulation				
General government	\$ 780	\$ 471	\$ 907	\$ 1,690
Prot. of life & property	8-3	1,388	706	1,085
Health dept. & sanitation	1,214		40	894
Highways, recreation, etc.	5,209	5,908	3,287	9,408
Municipal industries	4,302	5,318	14,405	25,696
Payments on public debt	9,081	5,701	4,981	8,690
Total payments	\$ 24,405	\$ 16,604	\$ 24,679	\$ 46,281
Cash on hd. close of yr.	3,917	4,055	7,713	7,584
Grand total	\$ 28,322	\$ 21,729	\$ 32,393	\$ 54,215

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1914	Sac City Population 2,701	Nevada Population 2,138	Hawarden Population 2,107	Claron Population 2,065
Taxes, Licenses and Fines				
Gen. levy, city government	\$ 1,009	\$ 5,704	\$ 7,803	\$ 10,068
Ind. div., city government	5,487	5,980	644	
Practitioner taxes				
Pool taxes		1,371	235	301
Special assessments				1,259
Market tax and school fee	38	503	258	283
Other business licenses			180	30
Dog license	77	42	27	65
Departmental permits				
Police et. fines and forfeits	103	79	23	
County road fund		64	33	
Gifts, individuals or corp.				
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property				
Courts				
Police department				
Fire department				
Department of inspection				
Pounds				
Health department				
Sewers and sewage disposal				
Refuse disposal				
Miscellaneous	64	108	18	728
General street services				
Bridges (other than toll)			103	472
Parks				
Baths and bathing beaches				
Municipal Industries				
Water works	5,300	5,476	3,542	2,153
Electric light works			15,551	
Gas works				
Markets and public scales				
Docks, wharves and landings				
Cemeteries			901	255
Miscellaneous				330
From Debt Obligations				
General bonds		1,600		
Municipal industry bonds	2,365		6,000	
Special assessments				
Temporary loans, etc.				
Outstanding warrants		1,589	1,187	5,712
Miscellaneous				
Interest Receipts				
Current deposits	69		82	165
Other sources				
All Other Receipts				
Sale of real property				
Refund receipts				
Spec. ass'ts during year	2,137	16,903		34,482
From private trust accts.				
Recapitulation				
Taxes, licenses and fines	\$ 9,705	\$ 14,524	\$ 9,794	\$ 12,601
General offices	129	108	171	1,299
Municipal industries	2,300	3,821	18,994	2,700
From debt obligations	2,365	2,130	7,187	5,742
Interest receipts	69		82	165
All other receipts	2,137	16,903		34,482
Total receipts	\$ 17,724	\$ 38,485	\$ 35,678	\$ 56,986
Cash on hd. begin'g year	5,658	4,745	8,614	9,645
Grand total	\$ 23,382	\$ 43,238	\$ 44,292	\$ 66,631

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS Year Ending March 31, 1914	Sac City Population 2,701	Nevada Population 2,138	Hawarden Population 2,107	Claron Population 2,065
General Government				
Mayor's office	\$ 49	\$ 100	\$ 100	\$ 100
City council	202	252	125	265
City clerk and auditor	62	239	130	130
City treasurer	25		50	50
City solicitor	45	132	50	156
Other attorneys				
City assessor				
Engineer's office		1,130		
Collection of taxes			27	
Audits and examination			50	
Elections	62		111	974
City hall	30	65		
Courts				
Miscellaneous	10			2,501
Protection of Life and Prop.				
Police department	515	810	602	736
Fire department	187	702	155	324
Inspection and pounds				
Police & fire alarm systems				
Miscellaneous	145			80
Health Dept. and Sanitation				
General expenditures		90		25
Quarantine and pest house		124		
Sewers and sewage disp.	2,641	386	170	
Refuse disposal				6
Miscellaneous				
Highways				
General administration		81	450	
General street expenditures	2,300	6,905	653	1,134
Paving and curbing	109	16,901	62	24,482
Sidewalks and crossings	417	867	317	
Bridges (other than toll)			150	
Snow removal				
Street lighting	2,134	2,011	1,658	2,654
Street sprinkling & cleaning	121			
Miscellaneous	156			4,855
Recreation, Libraries & Misc.				
General administration		18	12	336
Gen. park & garden exp.				
Libraries		1,312	615	1,364
Miscellaneous		1,086	129	45
Municipal Industries				
Water works	6,065	5,029	*21,256	2,300
Electric light works				
Gas works				
Markets and public scales				
Docks, wharves, etc.				
Cemeteries and crematories		275	612	1
Miscellaneous				
Payments on Public Debt				
Gen. and municipal bonds		1,500	1,000	
Interest	724	1,207	181	705
Spec. ass'ts & outst. war.		1,115		5,742
Refund, transfers, etc.				
Recapitulation				
General government	\$ 409	\$ 1,095	\$ 723	\$ 4,200
Prot. of life & property	847	1,512	737	1,154
Health dept. & sanitation	2,641	570	179	61
Highways, recreation, etc.	8,093	20,261	4,786	44,280
Municipal industries	6,065	3,304	32,168	2,301
Payments on public debt	724	3,885	1,181	6,445
Cash on hd. close of yr.	\$ 19,297	\$ 40,465	\$ 38,245	\$ 58,588
Total payments	4,065	2,770	5,047	7,737
	\$ 23,362	\$ 43,238	\$ 44,292	\$ 66,325

*Waterworks and electric light plants combined.

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1914	Tipton Population 2,048	Lake City Population 2,043	Monticello Population 2,043	Villisca Population 2,039
Taxes, Licenses and Fines				
Gen. lev., city government	\$ 11,560	\$ 7,000	\$ 12,881	\$ 10,921
Ind. div., city government			1,903	
Franchise taxes			423	40
Poll taxes	1,427		29	
Special assessments		400	328	367
Misc. tax and saloon fee			44	11
Other business licenses				28
Dog licenses			15	159
Departmental permits	600			
Police ct. fines and forfeits				
County road fund				
Gifts, individuals or corp.	19,487			
General Offices				
Executive offices		72		
Law offices				
Elections				300
Municipal property			42	72
Courts				
Police department				
Fire department				
Department of inspection				
Health department				
Sewers and sewage disposal			103	
Refuse disposal			9	
Miscellaneous				
General street services				
Bridges (other than toll)				
Libraries				
Parks			50	
Baths and bathing beaches				
Municipal Industries				
Water works	4,596	1,400	4,075	1,990
Electric light works				15
Gas works				
Markets and public scales	1,131		212	314
Docks, wharves and land				
Cemeteries		400	510	420
Miscellaneous		100		
From Debt Obligations				
General bonds	9,040	9,000	5,033	5,000
Municipal industry bonds				
Special assessments			650	
Temporary loans, etc.			133	9
Outstanding warrants		1,650		
Miscellaneous				
Interest Receipts				
Current deposits			53	71
Other sources				23
All Other Receipts				
Sale of real property				
Refund receipts				
Spec. ass'ts during year				
From private trust ac'ts				
Recapitulation				
Taxes, licenses and fines	\$ 29,033	\$ 7,400	\$ 15,640	\$ 13,787
General offices		72	234	378
Municipal industries	5,416	1,400	5,245	2,714
From debt obligations	9,040	9,000	5,033	5,000
Interest receipts			53	90
All other receipts				
Total receipts	\$ 43,541	\$ 16,872	\$ 26,155	\$ 26,827
Cash on hd. begin g year	10,132	5,000	4,099	6,300
Grand total	\$ 54,113	\$ 22,662	\$ 30,922	\$ 26,827

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS Year Ending March 31, 1914	Tipton Population 2,048	Lake City Population 2,043	Monticello Population 2,043	Villisca Population 2,039
General Government				
Mayor's office	\$ 129	\$ 250	\$ 120	\$ 232
City council	137	269	123	121
City clerk and auditor	529	113	300	364
City treasurer	35	64	123	123
City solicitor	903	75	108	41
Other attorneys				
City assessor				
Engineer's office	6,596	120		
Collection of taxes	28	25		
Audits and examination	16	124	76	311
Elections	162	45		177
City hall				
Courts		15	90	
Miscellaneous				
Protection of Life and Prop.				
Police department	1,388	400	746	932
Fire department	30	368	119	232
Inspection and pounds		100		
Police & fire alarm systems		100		
Miscellaneous	50	100		
Health Dept. and Sanitation				
General expenditures		145		108
Quarantine and pest house		80		
Sewers and sewage disp.	17,145	250	100	305
Refuse disposal		20	10	
Miscellaneous		100		
Highways				
General administration			412	600
General street expenditures	2,533	600	1,179	904
Paving and curbing			45	
Sidewalks and crossings	470	80	543	73
Bridges (other than toll)				
Snow removal				
Street lighting	3,255	900	1,470	1,855
Street sprinkling & cleaning	651	50	318	42
Miscellaneous	318		97	84
Recreation, Libraries & Misc.				
General administration		40	317	
Gen. park & garden exp.	2,905	300	1,164	1,078
Libraries		258	434	147
Miscellaneous	51			
Municipal Industries				
Water works	5,547	2,284	4,532	4,371
Electric light works				
Gas works				
Markets and public scales	659		570	586
Docks, wharves, etc.		600	1,030	585
Cemeteries and crematories				
Miscellaneous				
Payments on Public Debt				
Gen. and municipal bonds	3,000	6,000	6,000	
Interest	858	1,000	2,784	2,470
Spec. ass'ts & outs. war.		100	2,000	
Refund, transfers, etc.				
Recapitulation				
General government	\$ 8,596	\$ 1,087	\$ 887	\$ 1,280
Prot. of life & property	1,428	1,028	895	1,165
Health dept. & sanitation	17,145	625	4,480	210
Highways, recreation, etc.	8,280	2,348	6,000	4,540
Municipal industries	6,706	2,884	6,122	5,528
Payments on public debt	2,658	7,700	11,371	2,843
Total payments	\$ 44,222	\$ 15,772	\$ 25,437	\$ 16,449
Cash on hd. close of yr.	9,891	6,500	5,285	9,979
Grand total	\$ 54,113	\$ 22,662	\$ 30,922	\$ 26,827

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1914	Sigourney Population 7,032	Bloomfield Population 7,028	Onawa Population 2,026	Waukon Population 2,025
Taxes, Licenses and Fines				
Gen. levy, city government	\$ 14,382	\$ 3,952	\$ 3,049	\$ 11,375
Ind. div., city government		11,351	2,124	
Franchise taxes				
Poll taxes	27			556
Special assessments		691	2,803	
Mult. tax and analog. li.		730	194	813
Other business licenses	347			
Dog license				23
Departmental permits				450
Police et. fines and forfeits	316	78	30	
County road fund			506	
Gifts, individuals or corp.		19		
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property		704		174
Courts				
Police department				
Fire department				
Department of inspection				
Pounds				
Health department				
Sewers and sewage disposal	385			
Refuse disposal	3			
Miscellaneous				
General street service				
Bridges (other than toll)				1
Literary		82		
Parks				
Baths and bathing beaches				
Municipal Industries				
Water works	2,508	2,198	498	2,808
Electric light works		15,045	14,040	
Gas works				
Markets and public scales		23	374	
Docks, wharves and let's				
Cemeteries			185	
Miscellaneous		137		
From Debt Obligations				
General bonds				
Municipal industry bonds			10,058	
Special assessments				
Temporary loans, etc.				
Outstanding warrants				
Miscellaneous		20,270	2,362	1,102
Interest Receipts				
Current deposits			45	51
Other sources	57			
All Other Receipts				
Sale of real property				
Refund receipts				
Spec. ass'ts during year				9
From private trust ac'ts.				
Recapitulation				
Taxes, licenses and fines	\$ 15,072	\$ 16,103	\$ 8,828	\$ 12,607
General offices	388	730		177
Municipal industries	2,508	17,448	15,067	2,808
From debt obligations		20,270	15,221	1,103
Interest receipts	57		45	9
All other receipts				
Total receipts	\$ 18,025	\$ 54,557	\$ 37,161	\$ 16,885
Cash on hd. begin's year	1,521	1,909	7,877	7,762
Grand total	\$ 20,356	\$ 56,566	\$ 45,038	\$ 24,547

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS Year Ending March 31, 1914	Sigourney Population 7,032	Bloomfield Population 7,028	Onawa Population 2,026	Waukon Population 2,025
General Government				
Mayor's office	\$ 278	\$ 78	\$ 50	\$ 156
City council	300	282	155	225
City clerk and auditor	294	175	609	215
City treasurer	150	217	100	9
City solicitor	50	140	75	75
City assessor	275	250		150
Engineer's office	72	919		
Collection of taxes				
Audits and examination		30	19	
Elections	9		56	
City hall		255		218
Courts				
Miscellaneous		679		
Protection of Life and Prop.				
Police department	379	785	120	215
Fire department	29			162
Inspection and pounds		50		
Police & fire alarm systems		29		13
Miscellaneous				
Health Dept. and Sanitation				26
General expenditures				
Quarantine and pest house		75		
Sewers and sewage disp.		968		140
Refuse disposal		47		
Miscellaneous				
Highways				
General administration		910	927	780
General street expenditures	2,477	1,225	373	2,349
Paving and curbing		1,827		547
Sidewalks and crossings	619	250		448
Bridges (other than toll)				287
Snow removal			1,500	1,425
Street lighting				101
Street sprinkling & cleaning				562
Miscellaneous				
Recreation, Libraries & Misc.				
General administration				
Gen. park & garden exp.				55
Literary		2,470		
Miscellaneous	67	505	200	271
Municipal Industries				
Water works	\$ 5,633	\$ 5,149	\$ 448	\$ 5,016
Electric light works	2,197	17,436	16,872	
Gas works				
Markets and public scales				
Docks, wharves, etc.				
Cemeteries and crematories		68	100	
Miscellaneous				
Payments on Public Debt				
Gen. and municipal bonds		2,615	1,982	1,730
Interest	2,507	489		250
Spec. ass'ts & outs. war.		20,270	2,164	4,344
Refund, transfers, etc.				
Recapitulation				
General government	\$ 1,338	\$ 3,285	\$ 1,077	\$ 1,907
Prot. of life & prop.		1,554		125
Health dept. & sanitation		1,120		166
Highways, recreation, etc.	2,905	7,467	2,800	7,011
Municipal industries	7,552	20,673	27,386	8,046
Payments on public debt	2,507	22,905	4,746	6,814
Total payments	\$ 15,464	\$ 56,854	\$ 36,229	\$ 18,332
Cash on hd. close of yr.	4,892	1,712	2,709	6,080
Grand total	\$ 20,356	\$ 58,566	\$ 40,038	\$ 24,547

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1914	Eldon Population 2,054	Clear Lake Population 2,014	Rock Rapids Population 2,066	Eldora Population 1,965
Taxes, Licenses and Fines				
Gen. levy, city government	\$ 2,789	\$ 9,441	\$ 1,362	\$ 12,112
Ind. div., city government	1,005			
Franchise taxes	70	288	204	
Special assessments				
Misc. tax and ad val. in-	341	547	288	315
Other business licenses				
Dog license				
Departmental permits	13	30	30	
Police et. fines and forfeits				
County road fund				
Gifts, individuals or corp.				
General Offices				2,372
Executive offices				
Law office				
Elections				
Municipal property				
Courts				
Police department				
Fire department				
Department of inspection				
Pounds				
Health department				613
Sewers and sewage disposal				
Refuse disposal				
Miscellaneous				93
General street services				118
Bridges (other than toll)				54
Libraries	480		17	
Parks				
Baths and bathing beaches				
Municipal Industries	8,227	5,025	4,217	5,101
Water works			10,235	
Electric light works				
Gas works			1,103	
Markets and public scales				
Docks, wharves and land's				
Cemeteries	59	649		
Miscellaneous			563	
From Debt Obligations				5,000
General bonds				10,000
Municipal industry bonds				
Special assessments				
Temporary loans, etc.	560			
Outstanding warrants		8,692		
Miscellaneous				
Interest Receipts			273	131
Current deposits			81	
Other sources				
All Other Receipts			330	
Sale of real property				
Refund receipts				
Spec. ass'ts during year				
From private trust ac'ts				
Recapitulation				
Taxes, licenses and fines	\$ 1,349	\$ 10,330	\$ 8,106	\$ 12,477
General offices	480		1,103	2,001
Municipal industries	8,229	4,574	22,810	5,194
From debt obligations	560	9,000		50,000
Interest receipts				131
All other receipts			329	
Total receipts	\$ 10,708	\$ 23,904	\$ 32,465	\$ 46,755
Cash on hd. begin'g year	445	1,496	11,300	9,813
Grand total	\$ 11,153	\$ 25,373	\$ 43,765	\$ 56,568

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS Year Ending March 31, 1914	Eldon Population 2,054	Clear Lake Population 2,014	Rock Rapids Population 2,066	Eldora Population 1,965
General Government				
Mayor's office	\$ 135	\$ 19	\$ 50	\$ 100
City council	250	115	110	
City clerk and auditor	100	133	150	300
City treasurer	50		75	
City solicitor	100		200	50
Other attorneys		207		
City assessor		80		
Engineer's office				
Collection of taxes				
Audits and examination				
Elections	88	64	11	
City hall		241	29	
Courts				
Miscellaneous		35	743	
Protection of Life and Prop.				
Police department	508	1,145	638	720
Fire department	75		880	14
Inspection and pounds				
Police & fire alarm systems				
Miscellaneous				
Health Dept. and Sanitation				
General expenditures	29		142	
Quarantine and pest house	21			
Sewers and sewage disp.	106	1,300	222	14,308
Refuse disposal				
Miscellaneous				
Highways				
General administration	49		796	720
General street expenditures	318		2,078	4,731
Paving and curbing		2,138		
Sidewalks and crossings	165	95	132	
Bridges (other than toll)				
Snow removal		5	5	
Street lighting		2,440	721	1,461
Street grading & cleaning				
Miscellaneous			400	5,000
Recreation, Libraries & Misc.				
General administration		780		
Gen. park & garden exp.			205	
Libraries	480			
Miscellaneous	970	438	357	518
Municipal Industries				
Water works	10,000	10,000	14,800	10,978
Electric light works			7,742	
Gas works				
Markets and public scales			35	
Docks, wharves, etc.				
Cemeteries and crematories	54	208	51	
Miscellaneous				
Payments on Public Debt				
Gen. and municipal bonds			5,000	
Interest	401	1,094	675	
Spec. ass'ts & out. war.			250	
Refund, transfers, etc.			500	
Recapitulation				
General government	\$ 723	\$ 805	\$ 1,506	\$ 519
Prot. of life & property	563	1,145	1,338	720
Health dept. & sanitation	109	1,300	305	14,308
Highways, recreation, etc.	1,000	5,508	6,655	12,000
Municipal industries	10,187	10,414	22,651	10,978
Payments on public debt	401	1,094	6,455	
Total payments	\$ 14,146	\$ 23,419	\$ 36,615	\$ 39,001
Cash on hd. close of yr.		1,914	7,670	11,517
Grand total	\$ 14,146	\$ 25,373	\$ 44,285	\$ 50,518

*Waterworks and electric light plants combined.

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1914	Leon Population 1,901	Bedford Population 1,883	Ida Grove Population 1,874	Stuart Population 1,828
Taxes, Licenses and Fines				
Gen. levy, city government	\$ 10,829	\$ 11,714	\$ 4,483	\$ 4,692
Ind. div., city government				683
Franchise taxes	5		180	263
Special assessments			124	
Misc. tax and sales tax			2,700	
Other business licenses	487	170	611	328
Dog license	79			
Departmental permits	284	280		129
Police et. fines and forfeits	888			165
County road fund				50
Gifts, individuals or corp.				
General Offices				
Executive offices				
Law offices				
Elections				131
Municipal property				
Courts				
Police department			78	
Fire department				
Department of inspection				
Pounds				
Health department				
Sewers and sewage disposal				
Refuse disposal				
Miscellaneous		71	518	51
General street services				
Bridges (other than toll)				
Libraries			110	
Parks				
Baths and bathing beaches				
Municipal Industries				
Water works	4,030	640	5,520	208
Electric light works				8,314
Gas works				
Markets and public scales		399		
Docks, wharves and landings				
Cemeteries	528	21		65
Miscellaneous	140		532	
From Debt Obligations				
General bonds		37,500		
Municipal industry bonds				10,000
Special assessments				
Temporary loans, etc.				
Outstanding warrants		760		
Miscellaneous				
Interest Receipts				
Current deposits	89		94	11
Other sources				32
All Other Receipts				
Sale of real property				
Refund receipts				
Spec. ass'ts during year				
From private trust ac'ts				
Recapitulation				
Taxes, licenses and fines	\$ 12,072	\$ 12,173	\$ 8,098	\$ 9,302
General offices				175
Municipal industries	4,988	773	6,002	8,742
From debt obligations		39,300		10,000
Interest receipts	89		94	43
All other receipts				
Total receipts	\$ 17,050	\$ 51,243	\$ 14,233	\$ 23,262
Cash on hd. begin year	5,501	4,635	7,011	2,220
Grand total	\$ 22,551	\$ 55,348	\$ 21,244	\$ 27,501

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS Year Ending March 31, 1914	Leon Population 1,901	Bedford Population 1,883	Ida Grove Population 1,874	Stuart Population 1,828
General Government				
Mayor's office	\$ 250		\$ 118	\$ 37
City council	204		125	97
City clerk and auditor	75	\$ 39	214	220
City treasurer	75	4	60	56
City solicitor	50	330	100	35
Other attorneys	100	157		165
City assessor				
Engineer's office	1,021			6
Collection of taxes				
Audits and examinations				
Elections	65		6	69
City hall				
Courts				380
Miscellaneous				
Protection of Life and Prop.				
Police department	841	708	1,000	243
Fire department	59			110
Inspection and ponds				
Police & fire alarm systems				
Miscellaneous		465		
Health Dept. and Sanitation				
General expenditures			30	19
Quarantine and pest house				
Sewers and sewage disp.	161	43	12	
Refuse disposal				
Miscellaneous				
Highways				
General administration		319		945
General street expenditures	2,708	2,494	2,097	844
Paving and curbing	180	508		250
Sidewalks and crossings				35
Bridges (other than toll)				
Snow removal	40	980		3,055
Street lighting & cleaning	65			65
Street sprinkling & cleaning	91	200		65
Miscellaneous				
Recreat'n, Libraries & Misc.				
General administration		1	73	54
Gen. park & garden exp.	230			622
Libraries	231	170		490
Miscellaneous				
Municipal Industries				
Water works	8,220	400	4,671	204
Electric light works				10,730
Gas works				
Markets and public scales				
Docks, wharves, etc.				
Cemeteries and crematoriums	45	553		377
Miscellaneous			257	
Payments on Public Debt				
Gen. and municipal bonds	300	1,287	2,000	
Interest	2,145	7,496		276
Spec. ass'ts & costs, war.		30,961		
Refund, transfers, etc.		14	1,617	
Recapitulation				
General government	\$ 1,900	\$ 647	\$ 653	\$ 902
Prot. of life & property	881	1,309	1,006	622
Health dept. & sanitation	161	48	12	19
Highways, recreation, etc.	5,092	4,084	4,655	8,115
Municipal industries	8,293	750	4,908	20,333
Payments on public debt	2,645	48,771	2,660	276
Total payments	\$ 19,512	\$ 51,165	\$ 15,116	\$ 25,381
Cash on hd. close of yr.	3,439	4,143	6,159	5,140
Grand total	\$ 22,951	\$ 55,348	\$ 21,244	\$ 27,501

TABLE A—CONTINUED—SUMMARY OF FINANCIAL

RECEIPTS Year Ending March 31, 1914	Marengo Population 1,786	What Cheer Population 1,730	Corning Population 1,702	Toledo Population 1,626
Taxes, Licenses and Fines				
Gen. levy, city government	\$ 8,608	\$ 4,782	\$ 10,569	\$ 11,115
Ind. div., city government				
Franchise taxes		62	180	423
Pool taxes				
Special assessments				
Misc. tax and saloon lic.				
Other business licenses	522	211	345	99
Dog license			56	
Departmental permits				
Police co. fines and forfeits	117	79	239	64
Gifts, individuals or corp.				164
County road fund				
General Offices				
Executive offices				
Law offices				
Elections				
Municipal property				29
Courts				
Police department				
Fire department				
Department of inspection				
Pounds				
Health department				
Sewers and sewage disposal				
Refuse disposal				
Miscellaneous	286		451	
General street services			24	
Bridges (other than toll)				
Libraries				
Parks				
Baths and bathing beaches				
Municipal Industries				
Water works	2,113		4,047	2,519
Electric light works				
Gas works				
Markets and public works				
Docks, wharves and land'g				
Cemeteries				
Miscellaneous			170	815
From Debt Obligations				
General bonds	2,970			
Municipal industry bonds		20,222		5,500
Special assessments				
Temporary loans, etc.				
Outstanding warrants	10		4,560	1,000
Miscellaneous	29			
Interest Receipts				
Current deposits		33	90	90
Other sources		90		
All Other Receipts				
Sale of real property			18	
Refund receipts	1			2,368
Spec. ass'ts during year				
From private trust co's.				
Recapitulation				
Taxes, licenses and fines	\$ 9,137	\$ 5,150	\$ 11,463	\$ 11,805
General offices			475	29
Municipal industries	2,113		4,517	2,519
From debt obligations	2,970	20,222	4,560	6,500
Interest receipts		123	90	90
All other receipts	1		19	2,368
Total receipts	\$ 13,936	\$ 25,471	\$ 26,224	\$ 23,426
Cash on hd. begin'g year	4,106	1,367	7,651	2,807
Grand total	\$ 18,042	\$ 27,738	\$ 27,875	\$ 26,483

TRANSACTIONS OF CITIES, GRADED BY POPULATION.

PAYMENTS Year Ending March 31, 1914	Marengo Population 1,786	What Cheer Population 1,730	Corning Population 1,702	Toledo Population 1,626
General Government				
Mayor's office	\$ 176	\$ 102	\$ 100	\$ 50
City council	87	75	106	130
City clerk and auditor	77	90	48	223
City treasurer	77	72	85	74
City solicitor	102	100	119	50
Other attorneys				
City assessor				
Engineer's office	122		1,491	
Collection of taxes	65	60	80	
Audits and examinations				
Elections	69	119		97
City hall		86		132
Courts				
Miscellaneous	10		189	
Protection of Life and Prop.				
Police department	305	728	667	788
Fire department	342	305	150	154
Inspection and pounds			11	
Police & fire alarm systems		100		
Miscellaneous				
Health Dept. and Sanitation			50	50
General expenditures				
Quarantine and pest house				7,881
Sewers and sewage disp.			65	
Refuse disposal			5	
Miscellaneous				
Highways				
General administration	480		614	2,965
General street expenditures	686	1,500		
Paving and curbing			2,981	
Sidewalks and crossings	1,344	422	254	297
Bridges (other than toll)	5			
Snow removal	1,228		2,032	
Street lighting	77			68
Street sprinkling & cleaning			277	
Miscellaneous				
Recreation, Libraries & Misc.				
General administration	24			50
Gen. park & garden exp.	795		912	
Libraries	14	178	450	56
Municipal Industries				
Water works	1,850	20,178	4,353	3,565
Electric light works				2,119
Gas works				
Markets and public works				
Docks, wharves, etc.				
Cemeteries and crematories			423	1,476
Miscellaneous				
Payments on Public Debt				
Gen. and municipal bonds	2,100	1,000	730	812
Interest	1,406	200		
Spec. ass'ts & out. war. refund, transfers, etc.	2,000		2,492	1,670
Recapitulation				
General government	\$ 191	\$ 766	\$ 2,158	\$ 765
Prot. of life & property	647	1,181	849	942
Health dept. & sanitation		1		7,981
Highways, recreation, etc.	4,682	2,008	7,090	2,456
Municipal industries	1,850	20,178	4,709	7,100
Payments on public debt	6,500	3,222		2,487
Total payments	\$ 14,456	\$ 35,424	\$ 19,853	\$ 22,739
Cash on hd. close of yr.	3,908	2,314	8,803	3,744
Grand total	\$ 18,364	\$ 27,738	\$ 27,857	\$ 26,483

TABLE B—CITIES—SHOWING PER CENTAGE OF NET INDEBTEDNESS TO ACTUAL PROPERTY VALUATION.

Number	CITY	Population, 1910	Percentage of net indebtedness to actual property valuation	Actual property valuation	Total indebtedness	*Special fund debt	Net indebtedness	Number
1	Des Moines	86,386	1.02	\$114,804,806	\$1,871,977	\$ 665,000	\$ 1,186,977	1
2	Sioux City	47,828	3.12	40,305,828	1,258,811		1,258,811	2
3	Davenport	43,028	0.91	45,915,980	480,000		480,000	3
4	Des Moines	86,386	1.02	25,461,630	1,415,544	253,143	1,162,402	4
5	Clear Rapids	32,811	2.64	23,842,092	1,051,087	235,000	816,087	5
6	Council Bluffs	29,292	4.63	17,067,832	818,831		818,831	6
7	Waterloo	38,633	4.71	37,526,431	1,829,355	178,500	1,147,855	7
8	Clinton	25,277	0.61	15,500,738	280,007	98,381	181,626	8
9	Burlington	24,229	2.22	17,981,713	459,996		459,996	9
10	Ottumwa	24,015	2.54	19,551,572	604,604	69,500	535,104	10
11	Muscatine	16,178	1.22	9,526,848	116,000		116,000	11
12	Pott Dodge	15,513	1.22	10,321,500	129,000		129,000	12
13	Keokuk	14,068	0.22	11,512,304	1,177,110		1,177,110	13
14	Marshalltown	13,741	1.32	7,769,044	118,078		118,078	14
15	Massac City	11,230	1.45	9,308,447	218,716	84,787	133,929	15
16	Boone	10,537	4.09	5,554,623	348,385		348,385	16
17	Iowa City	10,091	2.14	9,200,668	375,945	177,292	198,653	17
18	Oskaloosa	9,469	1.10	6,170,668	138,066	67,708	71,358	18
19	Fort Madison	8,003	2.02	4,658,522	139,252		139,252	19
20	Centerville	6,900	0.69	4,782,526	23,000		23,000	20
21	Creston	6,924	3.34	3,119,712	104,329	73,408	30,921	21
22	Osceola	6,829	1.22	5,829,228	93,061	39,580	53,481	22
23	Charles City	5,892	1.49	4,509,400	89,110	16,000	73,110	23
24	Webster City	5,308	2.04	3,990,216	80,267		80,267	24
25	Grinnell	4,632	1.32	4,861,116	127,472	62,500	64,972	25
26	Clear Falls	5,012	2.07	4,509,000	107,860	47,255	129,575	26
27	Shenandoah	4,976	1.39	3,248,032	45,447		45,447	27
28	Fairfield	4,900	1.25	4,219,708	66,015	13,000	53,015	28
29	Albia	4,900	2.02	2,768,070	73,700		73,700	29
30	Cherokee	4,884	1.25	2,967,208	60,824	10,236	50,588	30
31	Bed Oak	4,580	1.00	2,900,000	29,136		29,136	31
32	Perry	4,430	1.32	3,638,816	94,311	47,736	46,575	32
33	Newton	4,616	2.40	5,066,300	121,558		121,558	33
34	Atlantic	4,500	2.10	3,302,070	97,862	23,373	74,489	34
35	Marietta	4,440	0.72	3,276,288	30,200	4,000	26,200	35
36	Washington	4,380	0.94	4,121,554	39,000		39,000	36
37	Anaconda	4,222	2.71	3,528,560	101,500		101,500	37
38	Le Mars	4,189	0.89	3,767,384	22,007		22,007	38
39	Glenwood	4,162	4.48	356,988	42,000		42,000	39
40	Mr. Pleasant	3,874	1.59	3,425,150	46,461	2,000	44,461	40
41	Clarinda	3,874	1.02	2,964,216	39,557		39,557	41
42	Chariton	3,794	2.69	2,975,878	53,777	7,744	46,033	42
43	Decorah	3,592	0.27	1,889,481	5,000		5,000	43
44	Maquoketa	3,570	0.36	3,014,550	11,016		11,016	44
45	Carroll	3,546	2.41	1,708,122	42,579		42,579	45
46	Independence	3,517	0.45	2,430,670	11,022		11,022	46
47	Estherville	3,484	1.56	2,271,104	39,557	20,500	19,057	47
48	Eagle Grove	3,387	0.61	1,884,776	74,420	62,790	11,630	48
49	Vinton	3,330	1.14	3,220,956	37,000		37,000	49
50	Indianola	3,302	0.94	2,862,552	28,000		28,000	50
51	Waverly	3,302	2.18	2,430,801	72,664	19,664	53,000	51
52	Knoxville	3,130	4.56	2,722,428	124,000		124,000	52
53	Misouri Valley	3,130	2.77	2,185,201	22,838	9,368	13,470	53
54	Denison	3,123	1.17	2,422,884	28,420		28,420	54
55	Bella Plaine	3,122	2.55	1,861,508	47,730		47,730	55
56	Nella	3,065	1.89	2,508,344	12,656		12,656	56
57	Spencer	3,065	1.05	2,000,912	21,000		21,000	57

TABLE B—Continued—CITIES—SHOWING PER CENTAGE OF NET INDEBTEDNESS TO ACTUAL PROPERTY VALUATION.

Number	CITY	Population, 1910	Percentage of net indebtedness to actual property valuation	Actual property valuation	Total indebtedness	*Special fund debt	Net indebtedness	Number
58	Anamosa	2,983	2.57	1,686,804	43,329		43,329	58
59	Sheldon	2,941	0.51	2,753,800	14,000		14,000	59
60	Algona	2,908	3.00	1,681,516	50,481		50,481	60
61	Winterest	2,818	3.63	2,272,088	82,124		82,124	61
62	Iowa Falls	2,707	0.45	4,477,294	30,854	9,700	11,154	62
63	Manchester	2,708	0.75	2,537,720	20,000		20,000	63
64	Mystic	2,663		261,220			261,220	64
65	Cresco	2,628	1.73	1,825,180	31,431		31,431	65
66	Hampton	2,617	1.03	2,229,850	23,423		23,423	66
67	Valley Junction	2,573	2.17	1,205,020	29,298		29,298	67
68	Harris	2,570	1.14	1,631,728	38,821	10,120	18,665	68
69	Colfax	2,524	0.76	1,023,467	31,817	25,970	7,847	69
70	Jefferson	2,476	0.82	2,192,000	18,000		18,000	70
71	Osage	2,421	1.57	1,738,967	10,306		10,306	71
72	Storm Lake	2,428	1.06	2,770,576	29,599	10,000	19,599	72
73	Osceola	2,416	1.00	2,708,792	68,484	14,984	53,500	73
74	Emmetsburg	2,225	1.62	1,560,000	35,008		35,008	74
75	Tama	2,220	1.25	1,500,368	29,000		29,000	75
76	Seymour	2,220	3.16	1,084,133	56,046		56,046	76
77	New Hampton	2,275	1.82	1,879,564	31,260		31,260	77
78	Sac City	2,201	1.04	1,445,320	15,116		15,116	78
79	Nevada	2,128	2.19	1,397,472	39,660	1,000	39,660	79
80	Hawarden	2,107	0.50	2,329,000	2,187		2,187	80
81	Clarion	2,065	0.92	1,624,492	15,000		15,000	81
82	Tipton	2,048	1.51	1,222,050	18,500		18,500	82
83	Lake City	2,043	0.74	1,015,044	7,000		7,000	83
84	Monticello	2,043	0.81	1,784,012	10,676		10,676	84
85	Villisca	2,039	2.02	1,350,880	37,324	6,000	31,324	85
86	Siouxport	2,032	1.79	1,349,152	14,184		14,184	86
87	Boonfield	2,025	1.58	2,105,702	30,270		30,270	87
88	Onawa	2,025	2.09	1,231,020	36,500		36,500	88
89	Waukon	2,025	0.79	1,744,729	9,857		9,857	89
90	Elkton	2,021	1.67	694,812	19,138		19,138	90
91	Clear Lake	2,014	2.53	1,344,156	39,392		39,392	91
92	Rock Rapids	2,005	0.69	1,528,013	10,630		10,630	92
93	Elkora	1,965	1.04	1,915,748	30,000		30,000	93
94	Leon	1,991	3.64	1,321,238	48,500		48,500	94
95	Bedford	1,883	5.68	1,161,248	65,993	12,721	53,272	95
96	Iida Grove	1,874	2.04	2,040,738	6,900		6,900	96
97	Stuart	1,820	0.92	1,121,428	10,500		10,500	97
98	Marengo	1,786	1.19	1,106,008	14,222		14,222	98
99	White Center	1,730	5.53	932,800	24,600		24,600	99
100	Cornell	1,702	0.82	1,710,363	15,792		15,792	100
101	Toledo	1,625	1.77	1,101,072	19,500		19,500	101
Grand total		746,241	2.14	\$ 615,722,069	\$15,616,170	\$ 2,478,072	\$13,146,097	

*Held as an obligation, but not as affecting constitutional limit of city's indebtedness.

TABLE NO. 1—CITIES—DATE OF ORGANIZATION; POPULATION; TRUST

No. in order of population	CITY	Date and Area of Incorporation; Population		Payments, Receipts					
		First	Last	Area Square miles incor- porated	Population Census 1905 Census 1910	Payments	Cash on hand at close of year		
								Date of Incorporation	
	Grand total			696,656	746,241	\$11,777,289	\$ 2,518,891		
1	Des Moines	1857	1861	54.46	75,086	66,368	\$ 1,338,829	\$ 393,266	
2	Sioux City	1857	1874	42	40,992	47,828	883,098	55,092	
3	Decorah	1858	1903	8	29,797	32,028	825,561	149,016	
4	Dubuque	1857	1857	13	41,941	38,404	865,156	165,700	
5	Cedar Rapids	1856	1907	13	28,729	32,811	700,282	306,821	
6	Council Bluffs	1856	1907	13	15,321	29,703	687,500	115,190	
7	Waterloo	1868	1900	12.51	18,071	20,603	300,873	97,609	
8	Clinton	1869	1881	10	22,756	25,577	334,142	38,595	
9	Burlington	1868	1845	10.5	35,318	34,324	484,669	8,270	
10	Ottumwa	1868	1862	7.8	20,182	22,012	199,836	54,468	
11	Muscatine	1859	1861	6.7	15,087	10,178	251,087	58,174	
12	Port Dodge	1869	1911	4.8	14,309	15,543	207,003	16,905	
13	Keokuk	1848	1910	7	14,004	14,008	155,830		
14	Marshalltown	1862	1908	7.70	12,045	13,374	117,009		
15	Mason City	1870	1881	5	8,537	11,230	265,006		
16	Boone	1896	1908	4.98	9,000	10,547	114,737	38,843	
17	Iowa City	1853		2.38	8,467	10,341	158,505	17,069	
18	Osaka	1853	1863	3.7	10,203	9,469	117,230	24,746	
19	Port Madison	1839		3	8,767	8,600	91,535	21,867	
20	Castleview	1855	1870	3.9	5,967	6,930	34,018	10,806	
21	Creston	1871		3	5,882	6,924	76,349	7,447	
22	Osceola	1858	1867	3	6,028	6,028	84,340	7,428	
23	Charles City	1860	1869	4	4,546	5,892	65,628	21,975	
24	Wellsburg	1874	1882	12	4,707	5,308	126,073	11,698	
25	Grinnell	1865	1882	2.25	4,631	5,036	85,494	37,302	
26	Cedar Falls	1857	1865	4	5,329	6,012	115,482	22,576	
27	Shenandoah	1871	1886	4	4,242	4,976	36,811	2,447	
28	Fairfield	1847	1868	2.25	5,000	4,970	110,106	2,516	
29	Albia	1859	1879	3	3,507	4,909	35,653		
30	Cherokee	1873	1891	5.5	3,978	4,884	45,330	8,692	
31	Bed Oak	1869	1876	2.25	4,507	5,830	39,384	2,912	
32	Perry	1875	1885	4	4,173	4,630	69,037	5,107	
33	Newton	1869	1878	2	4,398	4,616	149,953	30,419	
34	Atlantic	1869	1878	2	3,180	3,590	96,805	16,435	
35	Marion	1865	1895	4	4,112	4,400	23,540	20,134	
36	Washington	1870	1880	2.25	4,459	4,380	101,182	30,914	
37	Ames	1871	1880	6	4,292	4,258	104,139	7,369	
38	Le Mars	1881		1.5	5,041	4,137	40,768	138,585	
39	Glencwood	1887	1884	2.5	5,500	4,002	15,970	48,968	
40	Mt. Pleasant	1881	1856	3	4,507	5,874	32,363	17,368	
41	Clarinda	1867	1882	2	4,000	3,822	37,735	67,718	
42	Chariton	1874		2.5	4,045	3,794	53,126	45,021	
43	Decorah	1857	1871	3	3,918	3,922	56,711	17,296	
44	Maquoketa	1853	1867	4	3,660	3,070	33,089	5,107	
45	Carroll	1860	1862	3.2	3,300	3,546	84,139	29,243	
46	Independence	1861	1874	1.75	3,828	3,617	69,792	13,661	
47	Estherville	1861	1894	4	3,600	3,404	47,447	3,839	
48	Eagle Grove	1882	1890	4	2,122	3,387	42,219	1,750	
49	Vinton	1849		3	2,323	3,396	47,794	1,206	
50	Indianola	1859		4	2,353	3,305	47,130	5,607	
51	Waverly	1850	1856	4	2,174	3,190	31,447	29,778	
52	Knobsville	1871	1885	4.5	2,283	3,167	75,315	8,097	
53	Missouri Valley	1875	1895	4	3,178	3,133	36,122	11,184	
54	Denison	1865	1885	3	2,892	3,122	30,725	10,929	
55	Belle Plaine	1850	1871	2	2,949	3,021	59,023	3,042	
56	Pala	1850		2				20,961	

PAYMENTS, RECEIPTS, CASH BALANCES; PRIVATE ACCOUNTS.

and Cash Balances		Private Trust Accounts and Total Special Assessments										No. in order of population
Aggregate of payments and cash on hand at close of year	Cash on hand at beginning of year	Private Trust Accounts								Special assessments made during year		
		Receipts	Payments on ac- count of private trust	Private trust cash at close of year	Total private trust accounts	Private trust cash at beginning of year	Receipts of private trust accounts	Special assessments made during year				
\$14,296,180	\$ 2,125,644	\$12,170,536	\$69,798	\$20,939	\$80,717	\$20,308	\$ 70,409	\$ 1,262,609				
\$1,732,115	\$ 300,952	\$ 1,471,163										
936,690	48,592	888,098							\$ 156,708			
1,172,419	352,890	819,529							184,687			
1,030,046	17,331	859,615										
1,007,103	132,886	874,217	\$18,072	\$ 2,535	850,007	\$ 1,091	\$ 18,616	1,083				
893,180	102,010	790,570	47,876	9,212	97,088	9,578	47,510	219,184				
306,482	108,090	294,548						79,583				
392,738	33,185	359,553						161,029				
497,499	9,108	488,836										
724,304	55,355	219,091										
304,891	55,106	249,696										
323,968	12,944	311,014										
156,850		155,880										
142,463	31,913	110,590										
303,849	22,594	281,345										
131,830	12,922	118,908										
194,073	54,563	139,508						88,129				
141,976	21,601	120,375						5,444				
97,402	7,445	105,067						33,306				
44,914	9,631	35,283										
88,806	10,115	78,781										
91,508	12,390	79,117										
87,003	16,246	71,357										
170,771	18,229	152,542						81,115				
139,606	40,845	91,821	\$ 2,290	\$ 2,102	5,488	1,730	\$ 7,449					
138,068	8,383	129,725										
40,258	5,394	35,054										
7,268		104,846						40,798				
37,041	2,870	34,171										
57,308	15,999	41,909						1,201				
48,636	5,367	45,169										
71,950	2,600	69,300										
189,373	38,239	147,134										
112,538	15,104	97,184										
30,914	8,455	23,459										
71,210	15,010	68,706										
54,785	34,785	108,880						15,910				
48,968	6,644	42,324										
17,989	837	17,649										
67,718	10,889	56,569						994				
45,021	12,664	32,087										
56,711	4,279	62,432										
28,136	7,718	20,418										
33,628	4,303	29,232										
97,600	2,918	94,682						47,821				
82,384	22,787	59,747										
72,417	7,290	61,413										
43,578	941	42,637						21,148				
59,599	8,097	50,906										
85,430	11,184	74,746										
67,901	19,829	48,072										
106,702	11,485	95,227										
35,628	3,042	32,321										
38,156	6,562	20,641						26				
38,911	503	33,408										
66,827	7,134	62,745										

TABLE NO. 1—CONTINUED—CITIES—DATE OF ORGANIZATION:
TRUST

No. in order of population	CITY	Date and Area of Incorporation: Population			Payments, Receipts	
		Date of Incorporation	Area Square miles incor- porated	Population	Payments	Cash on hand at close of year
		First	Last	Census 1905	Census 1910	
52	Spencer	1890	1892	3.5	3,137	3,005
53	Anamosa	1867	1871	1.35	2,878	2,983
54	Sheldon	1872	1874	1	2,564	2,941
55	Algona	1872	1888	2	2,047	2,948
56	Waterloo	1876	1885	2	2,566	2,818
57	Iowa Falls	1869	1892	6	3,619	2,797
58	Manchester	1863	1868	7.75	2,978	2,758
59	Myrick	1889	1909	2	2,656	2,603
60	Cresco	1866	1868	2	2,181	2,658
61	Hampton	1870	1885	5.75	2,800	2,617
62	Valley Junction	1862	1900	2	2,008	2,578
63	Harlan	1879	1896	2	2,643	2,570
64	Cotfax	1875	1914	1	2,503	2,504
65	Jefferson	1871	1890	2.5	2,608	2,477
66	Orange	1871	1880	1	2,677	2,445
67	Storm Lake	1873	1901	2	2,239	2,438
68	Oscoda	1859	1891	2.18	2,717	2,416
69	Emmetsburg	1877	1890	3.75	2,543	2,395
70	Tama	1839	1863	2	2,412	2,300
71	Beymour	1874	1900	1.25	2,063	2,200
72	New Hampton	1873	1896	2.35	2,809	2,275
73	Sac City	1856	1901	6.25	2,150	2,201
74	Nevada	1869	1869	2.5	2,202	2,108
75	Harward	1867	1895	3	2,619	2,107
76	Clarion	1881	1911	1	1,883	2,005
77	Upton	1887	1907	1	1,715	2,018
78	Lake City	1862	1880	4.15	2,327	2,013
79	Monticello	1897	1890	4	2,156	2,013
80	Villona	1869	1892	2.5	2,180	2,013
81	Sigourney	1861	1894	2	1,961	2,002
82	Bloomfield	1881	1894	2	2,001	2,098
83	Onawa	1858	1909	4.5	2,003	2,095
84	Waukon	1863	1901	1	2,006	2,095
85	Elbon	1873	1892	7.5	2,336	2,094
86	Clear Lake	1886	1912	4	1,660	2,094
87	Rock Rapids	1886	1912	4	1,729	2,095
88	Elford	1865	4	2	2,778	1,995
89	Leon	1862	1906	2	1,667	1,991
90	Wellsford	1862	1865	1.25	1,946	1,883
91	Ida Grove	1877	1900	1.5	2,039	1,874
92	Stuart	1871	1885	1.25	2,946	1,890
93	Marengo	1839	1866	98	2,067	1,790
94	What Cheer	1880	1882	1.25	2,531	1,790
95	Corning	1871	1905	1	1,700	1,702
96	Keokuk	1866	1894	2	2,630	1,695

POPULATION; PAYMENTS, RECEIPTS, CASH BALANCES; PRIVATE
ACCOUNTS.

and Cash Balances			Private Trust Accounts and Total Special Assessments											No. in order of population
Aggregate of payments and cash on hand at close of year	Cash on hand at beginning of year	Cash on hand at close of year	Receipts	Payments on account of private trust	Private Trust Accounts				Receipts of private trust accounts	Special assessments made during year				
					Private trust cash at close of year	Total private trust accounts	Private trust cash at beginning of year							
55,070	7,082	47,988											57	
39,164	11,822	18,312			304	7,000	7,304	7,000	304				58	
22,066	5,211	16,871											59	
73,921	11,780	62,143											60	
40,438	6,137	34,301											61	
66,183	6,149	60,034											62	
29,637	6,371	23,266											63	
5,213	769	4,444											64	
29,706	1,681	28,225											65	
46,297		46,297											66	
25,776	4,240	31,696											67	
33,796	4,430	47,366											68	
32,721	2,929	39,891											69	
25,969	5,306	30,663											70	
36,771	2,839	23,042											71	
39,061	1,391	22,709											72	
35,240	5,974	29,269											73	
38,322	4,282	24,040											74	
21,720	3,065	18,694											75	
33,383	7,809	24,571											76	
54,515	6,600	47,925											77	
5,628		17,724											78	
41,238	4,713	36,495											79	
44,192	8,314	35,678											80	
69,395	9,145	56,590											81	
54,118	10,139	45,081											82	
21,000	5,000	16,000											83	
35,627	4,066	26,856											84	
36,867	6,800	30,067											85	
30,350	2,831	18,029											86	
54,507	4,009	54,507											87	
40,638	2,877	37,761											88	
24,507	3,895	20,612											89	
14,146	445	13,701											90	
29,450	1,408	23,865											91	
43,886	11,200	32,686											92	
30,568	9,843	49,750											93	
22,941	5,000	17,941											94	
15,456	4,148	13,254											95	
26,349	4,065	31,282											96	
21,646	7,011	14,635											97	
27,501	2,229	25,272											98	
18,594	4,308	13,996											99	
27,138	2,207	25,471											100	
27,857	7,621	20,236												
29,488	2,807	26,681												

TABLE NO. 2—PAYMENTS FOR GENERAL

No. in order of population	CITY	Classified by Departments,						
		General						
		Salaries, Wages and Other Expendi-						
		Total	Mayor's office	Council or aldermen	Clerk's office	Auditor's office	Treasurer's office	
	Grand total	\$ 642,841	\$ 51,288	\$ 86,163	\$ 75,901	\$ 22,066	\$ 27,959	
1	Des Moines	95,978	5,645	12,000	4,483	8,908	3,679	
2	Sioux City	44,759	2,711	10,129	1,594	2,027	1,855	
3	Davenport	39,215	1,500	2,400	3,780		4,755	
4	Dubuque	31,119	1,500	2,500	2,672	2,666	3,467	
5	Cedar Rapids	46,511	2,476	7,494	3,259	1,950	2,040	
6	Council Bluffs	23,586	1,800	2,000	2,300	1,800	1,200	
7	Waterloo	20,713	1,250	1,500	2,104	1,500	75	
8	Clinton	17,149	800	892	1,884	1,500	1,200	
9	Hurlington	24,297	2,500	7,200	2,200	1,300	1,200	
10	Ottumwa	19,200	1,053	3,736	1,882	1,945	255	
11	Muscatine	15,706	500	2,400	1,375		400	
12	Port Dodge	12,112	2,400	2,500	1,250		450	
13	Kearney	15,321	1,437	2,125	2,580		5	
14	Marshalltown	9,296	1,480	2,640	2,220			
15	Mason City	15,779	1,597	2,127	3,255		147	
16	Iowa City	9,538	1,002	399	1,562		50	
17	Iowa City	10,538	1,200	275	1,200		200	
18	Oskaloosa	8,483	1,219	266	971		239	
19	Port Madison	9,539	825	438	825		116	
20	Centerville	5,454	1,000	287	734		50	
21	Oreston	2,544	250	141	486		200	
22	Odessa	7,794	302	274	988			
23	Charles City	5,079	83	267	1,005		27	
24	Webster City	4,579	450	428	301		40	
25	Grinnell	5,572	250	200	680		100	
26	Cedar Falls	9,030	500	230	500			
27	Shenandoah	5,508	254	178	929		100	
28	Fairfield	5,328	226	308	623		125	
29	Albia	5,979	402	290	611		100	
30	Cherokee	3,721	308	250	972		268	
31	Red Oak	2,511	200	94	766		156	
32	Perry	2,534	200	1,000	250		100	
33	Newton	2,338	324	425	310		100	
34	Atlantic	1,680	27	208	697		75	
35	Marion	1,272	50	48	200		95	
36	Washington	2,634	120	174	493		76	
37	Ames	2,691	300	121	984		40	
38	Le Mars	2,870	613	230	465		527	
39	Olney	936	150	197	302		120	
40	Mt. Pleasant	2,820	468	329	367		125	
41	Clarinda	2,366	342	102	971			
42	Chariton	3,012	8	144	690		180	
43	Decorah	5,222	60	129	972		152	
44	Maguoketa	527	215	490	100		100	
45	Carroll	5,156	500	137	700		50	
46	Independence	1,879	300	219	300		100	
47	Fatherville	2,829	15	78	1,074		50	
48	Eagle Grove	2,162	130	286				
49	Vinton	1,902	300	229	300			
50	Indianola	964	27	164	247		82	
51	Waverly	1,781	263	350	297		101	
52	Knoxville	2,038	222	170	618		24	
53	Missouri Valley	925	400	130	180			
54	Denison	1,022	312	275	188		100	
55	Belle Plaine	1,238	84	166	333			
56	Pella	1,901	183	298	180			
57	Spencer	1,016	217	151	420		50	
58	Anamosa	780	80	146	147			
59	Sheldon	623	50	99	16		30	

AND MUNICIPAL SERVICE EXPENSE.

Offices and Accounts											
Government											
tures of Each Office or Department.											
Solicitor's office	City assessors	For collection of taxes	Engineer's office	For elections	City hall	Police or municipal court	Audits and examinations	Miscellaneous	No. in order of population		
\$ 63,483	\$ 12,957	\$ 15,528	\$125,481	\$ 31,828	\$ 66,483	\$ 26,427	\$ 5,118	\$ 38,139			
\$ 12,580	\$ 1,500	\$ 6,405	\$ 28,108	\$ 9,147	\$ 3,135	\$ 1,450	\$ 273	\$ 25	1		
3,178			6,548	13,155		1,500	191	14	2		
2,774			2,774	4,807		200	5,003	2	3		
3,210	3,205	270	5,371	10	2,714	197	745	699	4		
3,119	3,919	182	8,482	4,415	4,950	2,092		1,100	5		
2,633	3,074	292	5,695	2,683	1,453	1,481		3,618	6		
1,500		677	6,139	292	2,628	1,212		3,423	7		
2,940		1,421		10	951	1,300		2,802	8		
500			2,909	229	542				9		
1,360	100	1,289	2,007	1,720					10		
1,649		2,752	5,807	863	186				11		
1,204	300	431	3,280	150	2,888	858	215		12		
1,280			1,915	1,815	1,298	1,000	169		13		
1,000		11	2,547	1,018	1,737	2,914	177		14		
762			4,189	228	1,001		162		15		
180			4,827	685			174		16		
750			1,491	1,719			17		17		
903			2,420	1,680	2,528		114		18		
225			209		435		174		19		
499			9		129		121		20		
492			1,718	891	1,244	1,448	124		21		
425		119	809	12	58				22		
879		6	2,382	207	172				23		
204		132	1,687	100	51	1,573			24		
265		194	730	300	101				25		
683		137	141			1,016			26		
251			33						27		
330			374						28		
407			273						29		
300			268						30		
607			189						31		
358		94	269						32		
168			271						33		
290			125						34		
11			790						35		
208			280						36		
50			483						37		
412			1						38		
330			48						39		
643			50						40		
408			107						41		
249			270						42		
250			123						43		
160			1,099						44		
150			97						45		
209			197						46		
240			228						47		
315			107						48		
300			718						49		
157			468						50		
115		50	207						51		
70			78						52		
154			86						53		
128			80						54		
100			119						55		
15			74						56		
9			65						57		
			28						58		
			119						59		
			110						60		
			57						61		

TABLE NO. 2—CONTINUED—PAYMENTS FOR

No. in order of population	CITY	Classified by Departments.						No. in order of population
		General						
		Salaries, Wages and Other Expendi-						
		Total	Mayor's office	Council or aldermen	Clerk's office	Auditor's office	Treasurer's office	
80	Algona	1,421	50	305	1,000		40	
81	Winterset	1,458	200	124	453		75	
82	Iowa Falls	1,432	100	300	450		35	
83	Manchester	1,408	53	118	957		9	
84	Mayfield	941	90	115	120		40	
85	Cresco	972	300	117	274		50	
86	Hampden	1,002	116	287	198		25	
87	Valley Junction	2,070	50	122	332		1	
88	Harlan	1,632	55	127	996		75	
89	Colfax	1,998	31	210	254		1	
90	Jefferson	986	75	243	105			
91	Onaga	817	100	100	215		25	
92	Storm Lake	1,518	24	255	100			
93	Oscola	1,597	274	179	357		287	
94	Emmetsburg	786	1	102	280		25	
95	Tama	471	30	116	175		45	
96	Seymour	692	100	78	538		100	
97	New Hampton	500	100	102	449		48	
98	Sac City	370	40	102	92		25	
99	Nevada	1,656	100	332	229		132	
100	Hawarden	723	100	125	130		50	
101	Clarion	1,320	100	255	150		50	
102	Tipton	2,200	130	131	539		25	
103	Lake City	775	100	136	100		60	
104	Monticello	897	130	123	300		123	
105	Village	1,390	254	121	264		150	
106	Sigourney	1,320	200	300	200		100	
107	Bloomfield	2,779	70	270	175		225	
108	Onawa	1,077	50	135	600		9	
109	Waukon	1,007	150	250	200		50	
110	Elkton	723	135	250	100		88	
111	Clear Lake	803	10	115	133		64	
112	Rock Rapids	1,330	50	110	130		11	
113	Elkora	510	100		300		60	
114	Leola	1,940	250	204	75		1,051	
115	Bedford	642		75			75	
116	Ida Grove	623	118	125	214		60	
117	Stuart	967	37	97	229		60	
118	Marengo	791	170	87	77		112	
119	Ward Chief	706	102	75	395		60	
120	Corning	2,158	100	106	48		80	
121	Toledo	763	36	130	323		97	

*Clerk and Auditor.

GENERAL AND MUNICIPAL SERVICE EXPENSE.

Offices and Accounts							No. in order of population	
Government								
turs of Each Office or Department.								
Solicitor's office	City assessors	For collection of taxes	Engineer's office	For elections	City hall	Police or municipal court		
						Audits and examinations	Miscellaneous	
73				116		15		60
267				3		72		88
142					276	405		39
86			180	25				43
5				70	115	386		65
366			62					66
145			11	73	180			67
610				68	54		29	213
329								68
132	128		18		285		29	69
153			143		240		36	
100				167	9			71
304				92	1,290			72
56			45	114	301			117
214				30	130		24	117
85								73
35				97				74
35				180				75
55				67				76
132					63			77
50				50	111			78
130	57			79	974			79
683			6,286	168	168			80
75			130	100		30	25	81
168				76				82
41				311	177			83
323				72				84
500			800		105	4	10	85
75				98			19	86
233					218			87
100				88				88
307			89	64	241			89
380				11				90
20								91
130			1,061	65	69			92
456					112			93
100	6			12	6			94
138				60				95
102	65		122	69				96
100	60			119	35			97
119	80		1,491					98
50				97	133			99

TABLE NO. 2—Continued—PAYMENTS FOR

No. in order of population	CITY	Classified by Departments, Officers				
		Protection of Life				
		Sanitary, Wages and				
		Total	Police department	Fire Departments		Department of In-
				Salaries and wages	Water for hydrants, etc.	spection
	Grand total	\$1,338,936	\$ 589,254	\$ 457,118	\$ 278,282	\$26,533
1	Des Moines	\$ 209,447	\$ 102,816	\$ 122,970	\$ 71,090	\$ 7,080
2	Sioux City	177,593	53,447	40,530	8,791	6,248
3	Davenport	159,736	47,714	49,795	36,374	4,282
4	Dubuque	167,530	35,356	40,582	11,009	1,237
5	Cedar Rapids	78,443	30,138	30,247	4,800	2,385
6	Council Bluffs	37,223	27,142	23,578	3,887	
7	Waterloo	34,764	26,544	23,249	2,324	990
8	Clinton	67,833	16,920	21,150	20,174	
9	Hurlington	70,065	24,521	18,329	23,745	1,300
10	Ottumwa	12,717	7,238	8,258	1,098	343
11	Muscatine	13,507	7,549	859		
12	Port Dodge	33,983	13,818	8,849	3,900	375
13	Keokuk	22,003	7,000	10,000	11,999	
14	Marshalltown	14,310	5,700	8,970		
15	Mason City	18,968	9,958	6,900	1,087	922
16	Boone	12,008	6,874	4,399	767	
17	Iowa City	12,162	5,276		5,888	
18	Okawana	17,122	5,681	4,369	7,062	
19	Fort Madison	18,953	5,817	5,077	7,441	
20	Centerville	9,097	2,974	4,067		
21	Creston	14,108	3,796	1,843	8,064	44
22	Osburn	3,528	3,108	213	218	
23	Charles City	2,972	2,219	1,243	441	
24	Webster City	2,938	1,625	1,174	739	
25	Grinnell	3,527	2,170	168	879	
26	Cedar Falls	2,061	1,349	900		
27	Shenandoah	3,192	1,214	1,106	750	
28	Fairfield	3,721	2,395	866	283	
29	Albia	3,435	1,961	1,090	384	
30	Cherokee	1,747	847	347	55	
31	Red Oak	2,447	1,223	1,361	900	
32	Perry	2,737	1,011	1,014	712	
33	Newton	9,924	2,182	743	1,028	
34	Atlantic	2,508	1,862	1,100	586	10
35	Marion	1,896	1,422	300	2,314	
36	Washington	2,182	1,486			
37	Ames	1,962	1,063	258	54	
38	Le Mars	8,901	2,463	997	5,664	12
39	Glasgow	966	531	15		
40	St. Piusant	2,000	1,363	561	31	
41	Charlton	2,968	1,021	1,063	196	
42	Decorah	1,562	622	500	500	
43	Maquoketa	1,940	1,368	303	374	
44	Carroll	1,885	1,368	498	9	
45	Independence	2,210	1,112	891	301	
46	Estherville	2,110	1,417	950	1,533	
47	Fagle Grove	2,020	1,628	474	27	
48	Vinton	2,439	1,008		456	
49	Indianola	1,900	950	85	968	
50	Waverly	1,115	1,115	66	56	
51	Knoxville	2,203	1,373	657	167	
52	Missouri Valley	2,492	1,400	840	72	
53	Desden	1,711	769	348	593	
54	Belle Plaine	1,988	1,187	448	353	
55	Jells	1,301	745	530	92	
56	Spencer	1,444	1,234		141	
57	Anamosa	1,961	1,300		117	

GENERAL AND MUNICIPAL SERVICE EXPENSE

and Accounts			Classified by Departments, Offices and Accounts										No. in of population
and Property			Health Department and Sanitation										
Other Expenditures			Salaries, Wages and Other Expenditures										
Pound	Police and fire alarm systems	Miscellaneous	Total	Health department	Quarantine and pest house	Sewers				Refuse disposal	Miscellaneous		
						Construction and super vision	General expense	Storage dis-posal plant					
\$3,194	\$7,999	\$6,376	\$282,435	\$46,811	\$1,661	\$64,452	\$104,558	\$7,785	\$52,739	\$4,929			
\$ 605	2,077	2,808	38,761	31,545	8	818,324	\$ 5,816	\$ 946	81,723		1		
	1,555	327	35,149	2,342	88	2,372	10,500	2,000	16,668		12		
586	51		41,564	7,777		1,956	14,853		17,292		13		
798	70		30,867	2,527	259		6,748		968		286		
771	1,047		15,922	2,682	17		8,998		2,008		636		
	690	16	12,328	1,774		1,185	7,704		267		894		
	100	350	9,464	1,913		3,000	3,301		1,255		87		
			8,849	200		8,509	80						
			15,559	2,197			9,713		5,645		1,004		
			2,745	815			359				10		
			3,968	881			3,167				11		
67		218	1,339	1,529		807	4,167		297		12		
			3,164	874			3,164				13		
	141		4,081	277	416		434		2,867		14		
			5,439	349			1,869		1,777		15		
101			19,223	1,811		15,588	4,384		1,251		16		
			2,182	1,012			25	67	539		17		
			174	162			13				18		
			1,006	79			743		184		20		
81	75		915	108			646		136	25	21		
			903	60			102		166		22		
			758	42			580		128		23		
			2,000	91		1,907					24		
			1,081	135	11		697	218	337		27		
			50	60							29		
			524	349			285				27		
			904	31			693				38		
			903	121		47		185	150		29		
	435		235	225			19				31		
			2,845	1,860	61		21		281		32		
			1,348	25	135	1,158					32		
			8,229	60			2,000		219		34		
5	2		973	100	7	735		101	30		35		
			162	162							36		
			4,177	56		850	297	3,084			37		
			181	98					73	30	38		
			58	53							39		
			70	50							40		
			684	138		343	89		138		41		
			397	72			318				42		
			77	60			361				43		
			447	60					18		44		
			175					175			45		
			1,005	330			681		21		46		
			697				615		22		47		
			259	41			398				48		
			1,196	30			146				49		
14	274	70	4,255	30			4,253				50		
			70	23		47					51		
			699	68			684				52		
	100		118	66			60		75	15	53		
			56	30			6				54		
		14	1,590	14		1,570			20		55		
		174	582				574			8	56		
			521	61			181				57		
32			304	50			120		36		58		

TABLE NO. 2—CONTINUED—PAYMENTS FOR

No. in order of population	CITY	Classified by Departments, Offices				
		Protection of Life				
		Salaries, Wages and				
		Total	Police department	Fire Departments		Department of In- spection
				Salaries and wages	Water for hy- drants, etc.	
50	Sheldon	1,454	979	264	198	
60	Alcona	810	590	89		
61	Winteret	3,803	889	1,062	123	
62	Iowa Falls	1,018	794	224		
63	Manchester	1,427	1,007	222	168	
64	Mystic	801	491			
65	Cresco	1,398	1,018	312	8	
66	Hampton	1,007	720	216	62	
67	Valley Junction	5,738	814	315	503	148
68	Harlan	1,029	999	25	14	
69	Colfax	1,250	1,174	73	3	
70	Jefferson	548	327			
71	Osage	804	618	222	16	
72	Storm Lake	961	816	103	42	
73	Osceola	1,000	1,338	488		
74	Emmetsburg	823	736	74	23	
75	Tama	1,008	670	187	200	
76	Seymour	795	768	2		
77	New Hampton	1,085	900		125	
78	Sac City	847	615	187		
79	Nevada	1,109	810	289	30	
80	Hawarden	692	692	140	10	
81	Clarion	1,124	720	97	227	
82	Tipton	1,454	1,388	20		
83	Lake City	988	420	128	240	
84	Monticello	995	746	119	74	
85	Villena	1,165	602	50	182	
86	Sigourney	273				
87	Bloomfield	850	30	30		30
88	Onawa	120				
89	Waukon	343	213	65	25	
90	Eldon	643	608	73		
91	Clear Lake	1,145	1,145			
92	Rock Rapids	658	658		179	
93	Eldora	710	720			
94	Leon	831	831			
95	Bedford	1,200	718			
96	Ida Grove	1,008	1,008		5	
97	Stuart	630	548	75	12	
98	Marengo	347	302		242	
99	What Cheer	734	728	6		
100	Corning	848	867	25	125	
101	Toledo	942	738		154	

GENERAL AND MUNICIPAL SERVICE EXPENSE.

and Accounts			Classified by Departments, Offices and Accounts										No. in order of population
and Property			Health Department and Sanitation										
Other Expenditures			Salaries, Wages and Other Expenditures										
Pound	Police and fire alarm systems	Miscellaneous	Total	Health department	Quarantine and pest house	Sewers				Refuse disposal	Miscellaneous		
						Construction and super-vision	General expense	Sewage disposal plant					
		13	963	23		221	704			5		59	
			3,008				3,008					60	
		100	566	136			50			45	50	61	
			61	506								62	
			12	12								63	
9			230	87			143					64	
			328				185	139				65	
		998	885	48			154	622	61	17		66	
			140	18							108	67	
			13	13				19				68	
	10	6	530			455				75		69	
			1,027	27		1,000						70	
			5				8					71	
			267	22						4		72	
			1,037			1,036	1					73	
			40	40								74	
			604				377	227				75	
		145	2,641	36		2,005	36					76	
			302	60	124		56	25				77	
			56				56					78	
			31	25							6	79	
			80									80	
100	100		395	105	00		120	00	20	40		81	
			25	25								82	
		1	210	108								83	
	25		317			250	30			47		84	
												85	
	12		22	25			6					86	
			159	29	24	106						87	
												88	
			55	55								89	
			161				161					90	
		495	45			45						91	
			42	30			12					92	
			19	19								93	
												94	
												95	
												96	
												97	
												98	
												99	
	11		121	50						1		100	
			489	50			489			66	5	101	

TABLE NO. 2--CONTINUED--PAYMENTS FOR

No. in order of population	CITY	Classified by			
		High-			
		Salaries, Wages			
		Total	General adminis- tration	General street expenditures	Street paving and curbing
	Grand total	\$1,564,490	\$ 106,466	\$ 418,188	\$ 95,712
1	Des Moines	\$ 237,892	\$ 8,328	\$ 22,306	\$ 15,451
2	Sioux City	131,281	1,300	49,784	7,245
3	Davenport	111,460	5,772	16,504	7,055
4	Dubuque	81,782	1,300	30,689	1,650
5	Cedar Rapids	80,368	8,876	10,440	11,061
6	Council Bluffs	48,404	1,000	2,861	
7	Waterloo	50,639	1,300	4,917	1,748
8	Clinton	54,861	9,900	10,819	4,629
9	Burlington	55,366	1,000	19,830	3,580
10	Ottumwa	39,006	506	7,702	117
11	Muscatine	32,130	1,120		
12	Fort Dodge	45,115	2,160	17,540	1,880
13	Keokuk	56,885	2,431	7,490	
14	Marshalltown	16,111	5,154	7,417	
15	Mason City	18,119	1,614	1,599	2,010
16	Boone	13,799	720	5,049	90
17	Iowa City	30,890		21,538	300
18	Oskaloosa	21,867	1,438	5,704	863
19	Fort Madison	18,522		11,491	
20	Centerville	9,008	783	2,508	
21	Creston	10,064	801	4,300	
22	Osceola	7,300	574	2,002	506
23	Charles City	12,361	680	2,447	
24	Webster City	10,145	975	5,356	1,540
25	Grierson	10,024	835	2,725	
26	Cedar Falls	9,473	720	2,300	
27	Shenandoah	9,730	808	1,120	
28	Fairfield	12,409	613	6,023	106
29	Albia	8,517	781	2,287	
30	Cherokee	6,760	774	2,543	100
31	Red Oak	6,806	722	967	550
32	Perry	7,289	3,748	1,230	44
33	Newton	15,243	881	8,304	5,078
34	Atlantic	2,221	557	2,270	
35	Marion	7,514	780	2,506	
36	Washington	4,479	780	1,023	500
37	Ames	10,134	1,320	4,110	
38	LeMars	9,656		1,313	
39	Glenwood	4,017	940	2,006	
40	Mt. Pleasant	4,203	919	2,536	
41	Clarinda	8,457	119	1,386	142
42	Chariton	619			
43	Decorah	4,645	300		
44	Magnolia	5,417	967	4,629	
45	Carroll	7,045	400	2,614	487
46	Independence	7,997	2,338	448	
47	Estherville	2,386	2,045		
48	Eagle Grove	6,081	600	2,607	729
49	Vinton	3,136	632	965	
50	Indianola	5,815	439	2,274	248
51	Waverly	3,863	368	1,444	
52	Knoxville	5,004		2,089	
53	Missouri Valley	11,168	300	112	
54	Emmon	11,091		8,704	
55	Belle Plaine	6,511		1,271	3,215
56	Pella	4,270	1,725		
57	Spencer	504		548	
58	Anamosa	6,245		2,080	1,460

GENERAL AND MUNICIPAL SERVICE EXPENSE.

Departments, Offices and Accounts										No. in order of population
ways										
and Other Expenses										
Sidewalks and crossings	Bridges other than toll bridges	Snow removal	Street lighting	Street sprinkling	Street cleaning	Miscellaneous				
\$ 43,826	\$ 60,458	\$ 7,257	\$ 538,896	\$ 28,181	\$ 192,235	\$ 53,429				
\$ 4,065	\$ 33,001	\$ 477	\$ 106,302		\$ 45,715	\$ 2,717				
2,550	10,064	1,135	31,963	1,691	19,176	5,447				
988		53	41,013	1,507	40,119	1,379				
961			26,244	7,692	2,439	117				
3,049	3,774	222	55,025	1,012	18,332	1,786				
3,132	4,649	132	38,902	1,062	4,981	3,864				
441	840	2,979	27,509	210	10,473	39				
1,783	2,506		16,403	99	300	8,703				
2,648	208	847	19,682	6,817		623				
523	743		14,156		2,478	574				
138	1,145		15,107		1,481	5,130				
730	430		16,250		6,135					
500	1,903		12,154		801	1,554				
					2,400					
		60	9,070		3,000					
		102	6,463	125	2,425	578				
8,801			9,941							
301		297	9,741	8	2,550					
			4,270							
			3,900	70	800	604				
47		8	3,303							
345	4	62	6,073	510	1,320	79				
649	37			14	1,808					
			3,048			2,075				
			3,613	748	2,381					
			4,640	798	1,541					
		141	3,422		1,641					
			2,566	85	1,199					
			2,344	51		302				
149	48	36	2,471	6	1,583	302				
			2,301		56					
				606	873					
77	30			74	217					
			2,906		132					
49				115	1,413					
			3,181	721	490					
			4,135	813	2,614	701				
13	247		1,711		105					
					609					
227		100	4,844	240	741	728				
			8,877		412	56				
			2,433			340				
			2,587		1,307					
			4,437							
		66	1,650		275	137				
		12			506					
			2,788		60	40				
18	66				437					
			2,165			730				
			1,780			1,070				
		268	8,704	268	35	360				
45			1,980							
304			1,500		645	68				
350		19	1,873			361				
81				139						

TABLE NO. 2—CONTINUED—PAYMENTS FOR

No. in order of population	CITY	Classified by			
		High			
		Salaries, Wages			
		Total	General administration	General street expenditures	Street paving and curbing
50	Sheldon	7,760	1,816	495	1,865
51	Algona	5,786	729	2,349	
52	Winterset	2,671	971	1,228	
53	Iowa Falls	4,880	5,300		
54	Manchester	5,612	581	2,213	
55	Myrtle	416	230		
56	Cresco	4,397	161	2,154	
57	Hampton	8,454	1,111	2,949	1,996
58	Valley Junction	4,165	731	1,984	
59	Harlan	1,560		146	173
60	Colfax	5,716	334	1,087	
61	Jefferson	8,108	600	3,107	1,598
62	Osage	4,208	220	225	
63	Storm Lake	2,919	543	1,033	
64	Oscoda	6,821	280	2,005	
65	Emmetsburg	5,154	482	1,649	
66	Tama	2,176	769	600	
67	Seymour	2,449	410	2,000	
68	New Hampton	6,012		1,872	800
69	Sac City	5,087		2,440	100
70	Nevada	10,034	81	6,844	10,031
71	Hawarden	1,822	450	658	62
72	Clarion	6,328	1,134		
73	Tipton	6,284		2,523	
74	Lake City	1,650		600	
75	Monticello	3,442	412	1,133	48
76	Villisca	3,545	600	904	
77	Sigourney	2,906		2,277	
78	Bloomfield	1,575		756	30
79	Osawa	2,566	927	429	
80	Waukon	5,402	780	2,349	547
81	Edmo	322	46	218	
82	Clear Lake	2,682		2,678	
83	Rock Rapids	2,371	703	845	
84	Eldora	2,700		730	
85	Leon	4,828		2,703	
86	Bedford	4,210	219	2,494	
87	Ida Grove	4,745		2,050	
88	Stuart	1,670	945	475	
89	Marengo	2,832	480	609	1,344
90	What Cheer				
91	Corning	3,408	614	686	
92	Toledo	2,764	2,021	445	

*Includes electric light works.

GENERAL AND MUNICIPAL SERVICE EXPENSE.

Departments, Offices and Accounts							
ways							
and Other Expenses							
Sidewalks and crossings	Bridges other than toll bridges	Snow removal	Street lighting	Street sprinkling	Street cleaning	Miscellaneous	No. in order of population
505			1,868		545	1,019	50
735						2,002	60
30					282		61
			2,420				62
			1,569	779			63
		11	2,617				64
			2,130	675			65
			1,423		288		66
213						5	67
		8	1,898		1,823	581	68
		5	1,996				69
487			3,256				70
10			1,906			85	71
77			1,081				72
428			1,923				73
602			1,304				74
275		40		143	45	1,420	75
			2,545	130	220		76
136			2,124	70	51	124	77
867			2,011				78
517	100						79
			409			4,855	80
470		23	2,380	50	601		81
90			960		56		82
	21		1,479		318		83
			1,855	42		24	84
619							85
			1,300				86
			1,473	101		585	87
245							88
		5					89
		2					90
				731			91
						5,949	92
180		40	1,824		04		93
508			989			200	94
	35		2,556	60		68	95
							96
		5	1,228		77		97
							98
			2,032			277	99
				98			100

TABLE NO. 2—CONTINUED—PAYMENTS FOR

No. in order of population	CITY	Classified by Departments.				
		Salaries, Wages and				
		Recreation, Libraries, Etc.				
		Total	General admin- istration	General pack- and garden expense	Libraries	Miscellaneous
	Grand total	\$ 387,619	\$ 45,324	\$ 145,344	\$ 188,946	\$ 10,005
1	Des Moines	\$ 94,470	\$ 6,580	\$ 32,271	\$ 28,416	\$ 900
2	Sioux City	35,849	1,300	11,516	20,144	2,980
3	Davenport	72,124	1,900	49,167	20,647	850
4	Dubuque	744	44	44	500	200
5	Cedar Rapids	31,375	13,065	5,880	9,333	2,148
6	Council Bluffs	14,072	1,422	6,232	6,449	900
7	Waterloo	35,860	900	22,689	11,561	900
8	Clinton	12,120	900	3,058	8,162	900
9	Burlington	7,232	2,521	1,011	3,448	2,980
10	Ottumwa	6,193	707	5,480	3,448	2,980
11	Muscatine	6,727	2,612	708	3,407	2,980
12	Port Dodge	6,504	2,607	704	3,000	2,980
13	Keokuk	3,271	663	754	3,083	2,980
14	Marshalltown	5,400	13	13	1,800	2,980
15	Mason City	1,900	300	238	2,849	2,980
16	Boone	4,001	338	1,738	2,118	2,980
17	Iowa City	3,318	400	1,299	1,738	2,980
18	Oakosoa	1,738	437	437	1,738	2,980
19	Port Madison	1,738	437	437	1,738	2,980
20	Centerville	1,738	437	437	1,738	2,980
21	Creston	1,738	437	437	1,738	2,980
22	Oswego	1,738	437	437	1,738	2,980
23	Charles City	1,738	437	437	1,738	2,980
24	Webster City	1,738	437	437	1,738	2,980
25	Grinnell	1,738	437	437	1,738	2,980
26	Cedar Falls	1,738	437	437	1,738	2,980
27	Shenandoah	1,738	437	437	1,738	2,980
28	Fairfield	1,738	437	437	1,738	2,980
29	Albia	1,738	437	437	1,738	2,980
30	Cherokee	1,738	437	437	1,738	2,980
31	Red Oak	1,738	437	437	1,738	2,980
32	Perry	1,738	437	437	1,738	2,980
33	Newton	1,738	437	437	1,738	2,980
34	Atlantic	1,738	437	437	1,738	2,980
35	Marion	1,738	437	437	1,738	2,980
36	Washington	1,738	437	437	1,738	2,980
37	Ames	1,738	437	437	1,738	2,980
38	Le Mars	1,738	437	437	1,738	2,980
39	Glenwood	1,738	437	437	1,738	2,980
40	St. Pleasant	1,738	437	437	1,738	2,980
41	Clatinda	1,738	437	437	1,738	2,980
42	Chariton	1,738	437	437	1,738	2,980
43	Des Moines	1,738	437	437	1,738	2,980
44	Maquoketa	1,738	437	437	1,738	2,980
45	Carroll	1,738	437	437	1,738	2,980
46	Independence	1,738	437	437	1,738	2,980
47	Estherville	1,738	437	437	1,738	2,980
48	Eagle Grove	1,738	437	437	1,738	2,980
49	Vinton	1,738	437	437	1,738	2,980
50	Indianola	1,738	437	437	1,738	2,980
51	Waverly	1,738	437	437	1,738	2,980
52	Knorrville	1,738	437	437	1,738	2,980
53	Missouri Valley	1,738	437	437	1,738	2,980
54	Deshon	1,738	437	437	1,738	2,980
55	Dele Plalge	1,738	437	437	1,738	2,980
56	Pella	1,738	437	437	1,738	2,980
57	Spencer	1,738	437	437	1,738	2,980
58	Adamsa	1,738	437	437	1,738	2,980
59	Sheldon	1,738	437	437	1,738	2,980

GENERAL AND MUNICIPAL SERVICE EXPENSE.

Offices and Accounts

Other expenditures

Total	Miscellaneous Objects			Total	Refund taxes, li- censes, etc.	Miscellaneous	No. in order of popu- lation
	Damage settle- ments and judgments	Printing and stationery	Miscellaneous				
\$ 193,973	\$ 77,799	\$ 70,930	\$ 50,244	\$ 182,380	\$ 181,990	\$ 500	
\$ 80,913	\$ 45,114	\$ 15,297	\$ 22,522	\$ 906	\$ 906		1
6,708	5,463	1,129	81	144	144		2
12,314	1,801	8,971	1,832	4,033	4,033		3
4,713	929	3,181	900	131,000	131,000		4
1,191	905	195	6,097	6,097	6,097	\$ 600	5
4,900	991	1,206	2,608	349	349		6
2,800	184	2,066	80	883	883		7
6,354	1,288	4,636	310	900	900		8
2,513	806	1,919	98	7,945	7,945		9
12,218	5,080	1,394	5,083	1,617	1,617		10
2,856		2,856					11
3,150	326	2,720	115	1,745	1,745		12
2,681	1,282	1,259	40				13
285		285					14
2,709	905		2,364	211	211		15
1,435	278	1,093	156	694	694		16
2,730		910	1,329				17
311	51	230	30	227	227		18
1,928		1,171	797				19
463	209	165					20
1,635	715	830	60				21
1,072		607	117	455	455		22
1,439	1,000		439	56	56		23
1,048	47		1,001	211	211		24
600	2	607					25
30			30				26
728		660	68				27
406		478	28	2,000	2,000		28
1,766	200	150	790				29
880	50	243	567				30
376		564	72				31
182	143	31	20				32
213	164	49		19	19		33
983	508	391	4	1,502	1,502		34
1,211	170	190	845				35
570		191	79				36
629		125	30	3,114	3,114		37
5,629	2,740	467	1,432				38
143		39	84				39
601		383	11				40
284		384	10				41
1,241		1,241					42
488		488					43
211		211	50	33	33		44
1,033	98	922	30				45
369		379	30				46
385		515	30	1,634	1,634		47
1,111	75	1,009	27	9,338	9,338		48
950		1,900	950				49
880	377	42	467				50
30			30				51
30			30	1,856	1,856		52
175		118	57				53
219		219					54
242		242	26	3	3		55
230		231	18				56
278		282	48				57
		232	12				58

TABLE NO. 2—CONTINUED—PAYMENTS FOR

No. in order of population	CITY	Classified by Departments,				
		Salaries, Wages and				
		Recreation, Libraries, Etc.				
		Total	General admin- istration	General park and garden expense	Libraries	Miscellaneous
60	Albana	1,650			1,650	
61	Winterset	1,123	7		1,115	
62	Iowa Falls	7,378	615	165	1,115	
63	Manchester	30		30	1,368	
64	Myrtle					
65	Cresco	127		2	100	25
66	Hampton	1,488	71	25	1,392	
67	Valley Junction					
68	Harlan					
69	Coilax	618			618	
70	Jefferson	1,506	150	2	1,354	
71	Orange	1,867			1,786	
72	Storm Lake	1,515	425		1,090	
73	Oscarola	1,198	40		1,158	
74	Emmettsburg	300		117	773	
75	Tama	951			951	
76	Seymour	896	967	19		
77	New Hampton	1,175			1,175	
78	Rae City					
79	Nevada	1,230	18		1,212	
80	Hawarden	503	12		491	
81	Clarion					
82	Tipston	1,720		356	1,364	
83	Lake City	1,373	40		1,333	
84	Monticello	140				120
85	Villisca	1,300		367	1,133	
86	Sigourney	1,093	7		1,078	
87	Bloomfield	902			902	
88	Onawa	800			800	
89	Waukon					
90	Elkton	58	58			
91	Clear Lake	480			480	
92	Rock Rapids	52				
93	Elford	278	242	36		
94	Leon					
95	Bedford	240			240	
96	Iola Grove					
97	Stuart	73		73		
98	Marengo	676		54	622	
99	What Cheer	816		24	792	
100	Corning	918	2		915	
101	Tuloso	50				50

GENERAL AND MUNICIPAL SERVICE EXPENSE.

No. in order of population	Offices and Accounts				
	Other expenditures				
	Miscellaneous Objects				
	Total	Damage settle- ments and judgments	Printing and stationery	Miscellaneous	Total
60	648		648		
61	250	31	200	25	2,081
62	40	40			2,081
63	145	5		140	1,215
64					1,215
65	15			15	3
66	220		220		3
67	646	25	621		425
68					425
69	135		105	30	
70	321		321		25
71	515	401	111	3	25
72					
73	546	100	446		30
74	1,829	27	1,802		20
75	1,306	1,306	413		2,000
76	55		55		2,000
77	15		15		
78	3,122	1,360	817	919	
79	1,942	189	879	974	3
80	129		67	52	3
81	45		45		
82	77				
83	106		106	27	190
84	434		392	42	2,008
85	147		115	32	2,008
86	67		67		
87	765	230	535	15	
88	169		169		
89	371		328	43	
90	670	714	30	230	
91					
92	15			15	600
93					600
94	231		231		
95	148	58	55	10	
96	127		114	22	1,618
97	329		170	159	1,618
98	676		14		
99	792		5		
100	230		480	10	
101	50		40		

TABLE NO. 3—PAYMENTS FOR

No. in order of population	CITY	MUNICIPAL INDUS-				
		Payments to Public			Classified by	
		Total	For salaries and wages	For miscellaneous objects	Water Works	
					Salaries and wages	All other
	Grand total	\$1,285,871	\$ 471,128	\$ 814,743	\$ 285,151	\$ 483,516
1	Des Moines	\$ 40,100	\$ 25,412	\$ 7,787		
2	Sioux City	46,000	24,029	21,170	22,967	30,127
3	Davenport	538	258			
4	Dubuque	686	540	96		
5	Cedar Rapids	66,259	42,289	24,010	41,232	22,146
6	Council Bluffs	48,115	20,783	27,232	19,943	27,232
7	Waterloo	111,185	24,154	87,030	24,154	87,030
8	Clinton					
9	Burlington	720	707	22		
10	Ottumwa	32,482	14,672	17,811	14,672	17,811
11	Muscatine	26,716	8,815	27,903	2,680	25,223
12	Port Dodge	21,246	6,290	14,956	5,570	14,959
13	Kokock	4,421	1,887	1,544		
14	Marshalltown	22,807	10,656	6,148	12,607	5,701
15	Mason City	24,117	7,871	26,246	7,871	18,246
16	Boone	25,497	9,304	13,224	9,304	13,224
17	Iowa City	23,061		23,061		9,650
18	Okaloosa	566		853		
19	Port Madison	1,020	995	25		
20	Centerville	208	240			
21	Creston	1,587	1,471	116		
22	Osceola	2,481	8,736	2,105	6,721	
23	Charles City	4,075	1,749	2,326	2,749	2,326
24	Webster City	42,715	15,476	27,239	3,228	2,902
25	Grinnell	13,406	4,119	13,198	4,110	11,756
26	Cedar Falls	9,443	3,565	6,348	3,850	5,850
27	Shenandoah	8,326	4,846	3,360	4,845	3,305
28	Fairfield	8,400	2,587	5,813	2,129	5,800
29	Albia	2,098	628	628	628	2,359
30	Cherokee	6,411	2,043	3,868	1,126	3,190
31	Red Oak	9,712	2,477	7,235	1,136	7,125
32	Perry	11,869	2,329	8,240	8,811	8,677
33	Newton	60,844	15,788	50,656	2,823	9,194
34	Atlantic	36,665	6,104	19,912	2,722	10,274
35	Marion	1,662	1,401	191		
36	Washington	17,788	3,905	9,783	1,800	6,720
37	Ames	30,210	8,232	24,977	1,238	5,899
38	Le Mars		41			
39	Glenwood	2,273	942	1,331	942	1,331
40	Mt. Pleasant	13,468	5,943	17,542	2,316	2,473
41	Clarinda	2,712	12	2,700	2,700	0
42	Chariton	30,279	7,088	23,143	663	2,120
43	Decorah	3,303	3,303	3,303	3,303	3,303
44	Maple Rock	2,318	2,318	2,318	2,318	2,318
45	Carroll	8,118	309	7,809	1,730	280
46	Independence	24,473	7,809	17,273	3,000	7,809
47	Estherville	30,875	8,447	14,833	4,268	2,789
48	Eagle Grove	1,868	680	1,188	680	1,178
49	Vinton	22,194	4,263	17,641	967	5,805
50	Indianola	26,777	9,864	22,413	1,945	8,713
51	Waverly	12,777	5,860	7,917	7,917	2,745
52	Knoxville	7,492	2,801	4,691	4,691	5,775
53	Missouri Valley	4,882	2,176	2,706	2,176	2,600
54	Denison	7,833	7,833	7,833	7,833	7,833
55	Rolla State	2,225	506	506	506	506
56	Pella	14,159	8,923	8,923	1,501	1,020
57	Spencer	24,878	6,778	18,100	3,126	3,126
58	Adams	2,480	333	333		
59	Sheldon	6,351	1,790	4,361	1,216	4,302

MUNICIPAL INDUSTRY EXPENSE.

No. in order of population	INDUSTRIES	TRIAL EXPENSE				
		Electric Light Works			Markets and Public Scales	
		Salaries and wages	All other	Salaries and wages	All other	Miscellaneous
	Grand total	\$ 105,730	\$ 281,314	\$ 14,234	\$ 3,512	\$ 38,633
1	Des Moines			4,791	1,070	25,059
2	Sioux City			730	273	1,512
3	Davenport					258
4	Dubuque				96	540
5	Cedar Rapids			600	216	37
6	Council Bluffs			540		19
7	Waterloo					
8	Clinton					
9	Burlington			600	20	119
10	Ottumwa					
11	Muscatine			480	60	130
12	Port Dodge			730	57	2,801
13	Kokock			730		4,167
14	Marshalltown	2,602	447			1,344
15	Mason City				60	
16	Boone					2,601
17	Iowa City		11,784			
18	Okaloosa			380		
19	Port Madison					965
20	Centerville				53	25
21	Creston					240
22	Osceola					1,421
23	Charles City					116
24	Webster City					160
25	Grinnell	10,980	24,823	800	96	1,418
26	Cedar Falls					442
27	Shenandoah		2,390			600
28	Fairfield				7	408
29	Albia					211
30	Cherokee					917
31	Red Oak					178
32	Perry					1,341
33	Newton					448
34	Atlantic	11,000	20,250		13	600
35	Marion	3,383	9,508		50	344
36	Washington			680	45	1,011
37	Ames	1,050	2,010			125
38	Le Mars	6,945	19,678			5
39	Glenwood				41	
40	Mt. Pleasant	5,016	9,933		20	613
41	Clarinda					226
42	Chariton			408		
43	Decorah	6,373	39,490			
44	Maple Rock				445	
45	Carroll					37
46	Independence	4,601	13,005		100	
47	Estherville	5,219	14,422		22	
48	Eagle Grove					
49	Vinton					
50	Indianola					
51	Waverly					
52	Knoxville					
53	Missouri Valley					
54	Denison					
55	Rolla State					
56	Pella					
57	Spencer					
58	Adams					
59	Sheldon					

TABLE NO. 3—CONTINUED—PAYMENTS

No. in order of population	CITY	MUNICIPAL INDUS.				
		Payments to Public			Classified by	
		Total	For salaries and wages	For miscellaneous objects	Water Works	
					Salaries and wages	All other
65	Algona	25,624	9,960	15,639	*9,955	*15,629
66	Waukegan	5,075	4,572	1,108	555	82
67	Iowa Falls	2,967	1,464	1,303	1,464	1,502
68	Manchester	2,850	1,600	1,650	1,600	1,650
69	Myrtle	2,000	1,072	887	1,072	287
70	Cresco	4,449	12,468	1,981	2,468	1,981
71	Valley Junction	155	73	82	73	82
72	Harlan	10,778	5,207	5,571	1,202	1,200
73	Osage	5,552	2,573	2,979	2,573	2,979
74	Jefferson	5,115	3,914	1,201	3,914	1,201
75	Storm Lake	3,085	965	2,057	720	1,265
76	Oswego	5,944	1,802	4,092	1,802	4,092
77	Emmetsburg	328	1,145	328	1,145	1,623
78	Tama	5,778	1,738	3,260	1,220	2,232
79	Seymour	15,107	3,076	10,027	685	1,270
80	New Hampton	15,229	4,723	10,506	1,482	4,017
81	Sac City	3,760	340	3,426	340	3,426
82	Nevada	2,028	1,485	543	1,380	386
83	Hawarden	9,640	5,018	11,301	4,227	*11,118
84	Clarion	1,867	1,228	619	1,228	619
85	Tipton	4,840	4,230	280	3,770	111
86	Lake City	200	500	500	500	500
87	Monticello	6,122	5,100	4,022	1,163	3,659
88	Villies	3,045	2,877	168	1,679	144
89	Siourney	5,023	1,003	3,960	1,003	1,772
90	Bloomfield	10,878	4,818	6,000	900	560
91	Osawa	10,107	2,987	17,210	448	—
92	Waukegan	94	94	94	94	—
93	Eldon	6,231	3,337	3,867	2,303	3,967
94	Clear Lake	2,919	2,917	2	2,903	—
95	Rock Rapids	12,024	8,503	14,121	840	6,323
96	Eldora	1,700	1,700	1,700	1,700	—
97	Leola	2,603	1,103	1,500	1,100	1,500
98	Bedford	700	700	700	700	—
99	Ida Grove	2,000	1,100	900	900	—
100	Stuart	11,212	3,700	7,503	780	204
101	Marengo	1,800	780	1,070	780	1,070
102	What Cheer	15	15	15	15	—
103	Cerning	5,445	1,102	2,233	1,007	1,055
104	Toledo	5,927	1,915	2,912	1,497	1,707

*Includes water works.

*Includes electric light works.

FOR MUNICIPAL INDUSTRY EXPENSE.

TRIAL EXPENSE							No. in order of population
Industries							
Electric Light Works		Markets and Public Scales		Cemeteries and Crematories		Miscellaneous	
Salaries and wages	All other	Salaries and wages	All other	Salaries and wages	All other		
3,717	1,018			300			
3,685	4,341						
				</			

TABLE NO. 4—PAYMENTS

		Group of Departments							
No. in order of population	CITY	Total	General government	Protection of Life and Property		Health Department and Sanitation			
				Police department	Fire department	All other objects	Sewers	All other objects	
	Grand total	\$ 3,538,198	\$60,897	\$19,173	\$ 182,121	\$24,063	\$ 597,482	\$ 29,279	
1	Des Moines	\$ 337,090	\$ 3,143	\$10,076	\$ 74,061	\$ 7,680	\$ 1,150	\$ 14,182	
2	Sioux City	248,826	8,924	225	7,050	63,025	1,320		
3	Davenport	151,813	214	5,000	13,987	14,816	28,054		
4	Dubuque	127,722	445	46	5,919	300	26,929	6,930	
5	Cedar Rapids	198,911	12,120	911	14,675	29,155	1,387		
6	Council Bluffs	148,012	1,103	255	9,426	200	127,509	2,442	
7	Waterloo	21,119	238	106	1,224		10,236		
8	Clinton	2,117	1,881						
9	Burlington	223,200			13,587	645	54,197		
10	Ottumwa	46,790					13,309		
11	Muscatine	60,314					1,634		
12	Port Dodge	146,901			5,913		31,253		
13	Keokuk	24,508	765				4,656		
14	Marshalltown	24,298	152	1,289	5,106		1,418		
15	Mason City	128,375	71		791	55	31,311	1,174	
16	Boone	24,439	514	12	230		5,803		
17	Iowa City	47,072			1,876		20,832	118	
18	Okaloosa	22,427	889		5,777				
19	Fort Madison	3,965			611				
20	Centerville	1,705			463				
21	Creston	18,916	247		943		7,478	1,000	
22	Charles City	19,975	46		100		1,996	600	
23	Webster City	79,394	36		1,146		9,980		
24	Grinnell	8,132			6,069		391		
25	Cedar Falls	61,998					39		
26	Shenandoah	6,482	1,776		400				
27	Fairfield	73,152		797			17,167		
28	Albia	3,510					495		
29	Cherokee	15,143			839	293			
30	Red Oak	9,941	121	2	429		623		
31	Perry	15,780	255		375		1,500	68	
32	Newton	46,808	235		5,900		2,877		
33	Atlantic	27,072	173				12		
34	Marion	274							
35	Washington	35,275	7		450		2,676		
36	Ames	49,778					15,110		
37	Le Mars	5,649	758		709		50		
38	Glenwood	1,386							
39	Mt. Pleasant	10,100	100		50		1,154		
40	Chariton	2,642	98			22			
41	Decorah	8,259							
42	Maquoketa	8,859	249						
43	Carroll	37,006	11,600	143	76		12,384		
44	Independence	23,552					1,103		
45	Estherville	29,529	11,900				1,966	49	
46	Eagle Grove	35,322	68						
47	Vinton	2,822			425		390		
48	Indianola	21,151	1,700		110				
49	Waverly	18,088			1,052		634		
50	Knoxville	6,971	290		325		1,018		
51	Missouri Valley	4,827			909				
52	Denton	15,138	8		509		10,365		
53	Belle Plaine	11,147	87		4		180	50	
54	Spencer	15,122			957				
55	Anamosa	10	25	12					

FOR OUTLAY.

Offices and Accounts						Municipal Industries					No. in order of population
General street ex- penditures and paying	Highways		Bridges	All other objects	Libraries	Recreation and miscel- lanous	Water works	Electric light works	All other industries		
	Sidewalks and crossings										
\$ 1,337,604	\$84,935	\$ 78,924	\$ 38,201	\$ 46,310	\$ 68,553	\$ 691,633	\$ 209,377	\$ 179,915			
\$ 70,847	\$ 4,838	\$ 5,873	\$ 2,089	\$ 8,118	\$ 7,288	\$ 79,448		\$ 117,853			
137,845	9,972	1,505		9,006							
23,880	12,601	1,956	11,111	2,000				136,235			
308,307	965		4,315		4,010			73			
39,406	2,351	46,492	958	3,083	14,300	26,746					
192,497	17,806	13,670	950	3,219	14,300	24,741					
14,980	2,005	1,498	842								
137,729	4,241	1,048	19		803			626			
2,394				2,295	1,900	37,611					
17,399			5,248		30	33,472		2,491			
82,633	5,123			2,062	1,100	18,719					
15,379	2,848			116				791			
61,457	556		40	809	825	21,168	\$ 6,932				
10,079	1,588	1,848		324	250	3,762		280			
11,632	770				617						
18,000				565	1,789			1,049			
1,494	911										
1,629	1,015				224						
2,063		700		736	1,300	3,898		1,000			
46,008			474	650	2,567	10,239					
198				324	560		10,301	1,069			
2,022						12,124					
2,529						6,045	22,066				
34,041	2,188				430	1,020					
1,473			572	30	217	18,100					
2,386				65		486					
2,008	124	725			10,035						
1,007	93			838	4,255			463			
32,499				360	505	10,395					
31,132	563		144	589	208	3,410	2,520	700			
60	214					1,692	8,336				
256	1,080										
104		482				2,150	16,644				
50	1,578					4,375	30,007				
131						188		2,300			
458							1,335				
					625		3,232	4,533	100		
							1,928		305		

TABLE NO. 4—CONTINUED—

No. in order of population	CITY	Group of Departments.						
		Total	General government	Protection of Life and Property			Health Department and Sanitation	
				Police department	Fire department	All other objects	Sewers	All other objects
59	Sheldon	743			77			
60	Algona	36,664						
61	Winterset	12,598	542		197			
62	Iowa Falls	30,321			359	4,965		
63	Manchester	4,560	81			1,740		
64	Myrtle	2,365						
65	Cresco	8,508	22	13				
66	Hampton	24,234			802	503		
67	Valley Junction					33		
68	Harlan	16,543						
69	Colfax	1,309	81		182			
70	Jefferson	1,406						
71	Orange	3,392						
72	Storm Lake	8,600						
73	Oseola	8,761				24		
74	Timothyburg	2,022						
75	Tama	225						
76	Seymour	2,208			225			
77	New Hampton	12,581	150			164	15	
78	Sac City	2,730	30					
79	Nevada	2,202						
80	Hawarden	17,635			458			
81	Clarion	36,028				58		
82	Tipton	12,714				114		
83	Lake City	2,386	312	40		17,145		
84	Monticello					120	120	
85	Villisca	2,323				160		
86	Siourney	2,218	18					
87	Bloomfield	12,281	206					
88	Onawa	2,533				4	75	
89	Waukon	3,380			85			
90	Elkhorn	2,923				124		
91	Clear Lake	14,060				1,910		
92	Rock Rapids	2,081	29		701	22		
93	Elkhorn	30,282			14	14,300		
94	Leon	3,573			30			
95	Bedford							
96	Ida Grove	2,843						
97	Stuart	9,502			15			
98	Marvaco							
99	What Cheer	22,702			347	100		
100	Cornieg	4,317						
101	Toledo	9,361					7,442	

*Of this amount \$112,965 was expended for flood protection.
Docks, wharves and landings.

PAYMENTS FOR OUTLAY.

Offices and Accounts					Municipal Industries					No. in order of population
Highways					Recreation and miscellaneous	Water works	Electric light works	All other industries		
General street expenditures and paving	Sidewalks and crossings	Bridges	All other objects	Liberaries						
23,148			395		144	572			50	
			50	375	300	3,071	10,879		61	
19,207			333		507	6,173			62	
849	305	617			47	1,503			63	
1,348					38	728			64	
1,678					334	5,469			65	
21,495			302	786	23				66	
	271		409			2,778	12,502	305	67	
905				323		61			68	
	597			37		1,405			69	
603	1,050			150		2,433		165	70	
						5,558			71	
						8,761			72	
441				475		1,434			73	
					145				74	
125	512				290	741	500	61	75	
1,148	319				507	2,067	8,360		76	
250	281					2,350			77	
						1,076			78	
1,628					44	1,237		19	79	
34,482		1,643		124		15,751		5	80	
		66				303			81	
				837		1,996			82	
50				300		2,294			83	
40	543			23				380	84	
72						2,348			85	
						2,000			86	
2,397	350			1,670	100	1,969	8,100		87	
144						7,389			88	
	448	637				1,076			89	
						2,040			90	
2,138	95		2,440		4,173	7,505			91	
		125	100		429	9,361			92	
4,781			1,661			5,079			93	
165				95					94	
						2,843			95	
						9,980			96	
369					41		9,980		97	
									98	
1,503	425				198	20,168			99	
2,922	254					1,331			100	
585						301		1,022		

TABLE NO. 5—PAYMENTS FOR OUTLAY AND PAYMENT

No. in order of population	CITY	Payments for		
		Total outlay	For salaries and wages	For purchase of equipment
Grand total		\$ 3,558,108	\$ 175,667	\$ 468,966
1 Des Moines		\$ 287,665		\$ 100,507
2 Sioux City		243,821	8,433	17,269
3 Davenport		151,813	35,073	36,455
4 Dubuque		257,722		6,723
5 Cedar Rapids		108,911	17,001	28,028
6 Council Bluffs		348,012		15,228
7 Waterloo		21,119	27,251	1,478
8 Clinton		5,137		2,630
9 Burlington		322,300	21,603	
10 Ottumwa		46,739		
11 Muskegon		40,514	15,554	
12 Fort Dodge		146,904	8,364	15,234
13 Keokuk		24,508	6,301	
14 Marshalltown		24,508	1,513	4,287
15 Mason City		128,276	15,131	35,430
16 Boone		74,420	4,408	2,650
17 Iowa City				
18 Okmaloosa		47,073	770	3,922
19 Fort Madison		22,427		
20 Centerville		5,565	148	1,941
21 Creston		1,760		184
22 Oelwein		18,918		5,405
23 Charles City		19,075	1,048	2,075
24 Webster City		70,894		1,293
25 Grinnell		9,122		5,509
26 Cedar Falls		61,306		21,844
27 Shenandoah		6,482		5,000
28 Fairfield		75,123		66
29 Albia		15,153		320
30 Cherokee		9,941	1,803	418
31 Red Oak		15,780	1,007	1,773
32 Newton		46,822		4,004
33 Atlantic		37,072		5,061
34 Marion		274		274
35 Washington		22,272		22,559
36 Ames		40,778		40,674
37 La Mars		5,649		1,227
38 Glenwood		1,546		1,355
39 Mt. Pleasant		19,150	600	1,905
40 Clarinda		3,642		
41 Chariton		7,529		714
42 Decatur		8,090		725
43 Maquoketa		5,820		3,925
44 Carroll		27,096		287
45 Independence		22,532		474
46 Estherville		19,029		
47 Eagle Grove		25,522		19,129
48 Union		7,822		4,543
49 Indianola		21,121		759
50 Waverly		18,080	1,361	2,728
51 Knoxville		6,071		5,801
52 Missouri Valley		4,827		3,012
53 Belle Plaine		15,128		1,584
54 Pella		11,147		739
55 Spencer		15,122		1,102
56 Anamosa		49		21
57 Sheldon		793		144
58 Algona		20,084		20,719

OF INTEREST ON MUNICIPAL DEBT OBLIGATIONS.

Outlay		Interest on Municipal Debt Obligations						No. in order of population
For contracts for construction	For material, land and improvements on miscellaneous objects	Total Payment	Items of Payment					
			On loans for general purposes	On debts for local improvements (8% as %)	On loans for municipal industries			
\$	\$	\$	\$	\$	\$	\$		
2,580,634	389,841	564,168	354,329	50,021	159,618		1	
217,298	11,000	62,903	62,903				2	
237,193	80,940	54,580	54,580				3	
55,418	24,296	16,840	15,833	1,005			4	
225,779	15,421	57,800	40,531	7,456			5	
108,803	44,479	42,529	19,094	2,220		10,108	6	
318,378	14,106	36,254	7,748			11,325	7	
	2,430	35,005	25,005			28,500	8	
	91	11,970	901		6,968	4,948	9	
307,523	2,014	10,668	17,600	1,908			10	
46,739		22,897	10,894		12,008		11	
44,710	60	10	10			2,331	12	
123,020	7,370	5,790	3,263				13	
14,161	9,908	9,908	9,128			248	14	
28,128	40	4,523	4,305				15	
24,284	22,504	9,856	5,645		270	5,641	16	
14,818	5,579	10,249	253			9,900	17	
40,321	2,800	4,079	4,079				18	
13,000	5,321	5,321	5,011		524		19	
5,530	245	1,804	1,556		248		20	
1,355	229	7,999	1,492		1,064	4,800	21	
10,432	2,960	3,070	254		1,334	1,092	22	
11,810	4,043	5,813	613		1,090	2,005	23	
61,116	20,982	2,801	156			675	24	
5,509	2,025	5,485	2,705		5,947		25	
21,844	3,708	6,141	2,628			908	26	
5,000	1,296	2,448	1,249				27	
70,894	1,819	1,739	1,739			2,029	28	
13,395	2,445	5,904	928			1,010	29	
12,295	297	2,748	739		990	1,284	30	
5,125	5,005	1,284				742	31	
10,395	208	6,642	490		977	4,922	32	
35,499	5,119	5,083	84		498	3,000	33	
30,695	746	4,068	549				34	
274		1,415	425				35	
22,559		1,854	119		1,235		36	
40,674	4,233	1,739				2,500	37	
1,822		4,203					38	
131	1,822	887	887				39	
2,233		2,860	70			2,500	40	
714	1,155						41	
518	9,321				1,267		42	
725	2,233				1,740		43	
929	714	1,737					44	
518	518	2,516	233				45	
725	518	375	375				46	
	725	494	494				47	
	1,882	900			119	39	48	
54,803	1,579	1,023				1,018	49	
11,610	11,610						50	
28,761	708	1,748	600			1,088	51	
19,129	6,305	400					52	
4,543	2,408	1,663	1,663			420	53	
17,784	2,408	1,663					54	
4,973	4,973	850	850		1,190	2,340	55	
5,801	305	2,520				1,597	56	
3,012	2,520	1,038					57	
9,012	815	285				406	58	
							59	
							60	
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							79	
							80	

TABLE NO. 5—CONTINUED—PAYMENTS FOR OUTLAY AND

No. in order of population	CITY	Payments for		
		Total outlay	For salaries and wages	For purchase of equipment
61	Winterset	12,588		1,164
62	Iowa Falls	30,321	3,209	558
63	Manchester	4,500	1,498	15
64	Myrtle	2,305		47
65	Cresco	8,568		546
66	Hampton	24,224		1,653
67	Valley Junction			
68	Harlan	16,548	362	271
69	Colfax	1,350	905	303
70	Jefferson	1,485		
71	Osage	2,392	827	808
72	Storm Lake	8,070		150
73	Onesota	8,471		
74	Emmetsburg	2,062		694
75	Tama	725		225
76	Seymour	3,108	84	76
77	New Hampton	12,581	319	120
78	Sac City	2,130		30
79	Nevada	2,402		438
80	Hawarden	17,635	2,122	10,744
81	Claron	36,628		1,642
82	Tipton	19,714		827
83	Lake City	5,281		1,000
84	Mosteller	774		71
85	Villars	2,200		
86	Sigourney	2,218		
87	Bloomfield	15,525		2,080
88	Osawa	7,532		
89	Waukon	2,380	688	85
90	Eldon	3,003		
91	Clear Lake	14,060		
92	Rock Rapids	5,081		117
93	Eldora	30,382		14
94	Leon	5,873		303
95	Bedford			
96	Ida Grove	3,842		
97	Stuart	9,922	300	25
98	Marengo			
99	What Cheer	22,706		
100	Corning	4,517		
101	Toledo	9,991		301

PAYMENT OF INTEREST ON MUNICIPAL DEBT OBLIGATIONS.

Outlay		Interest on Municipal Debt Obligations				No. in order of population
For contracts for construction	For material, land and miscellaneous objects	Total Payment	Items of Payment			
			On loans for general purposes	On debts for local improvements (80% max)	On loans for municipal industries	
11,089	325	3,000	650		2,340	
20,329	6,106	841	841			
1,739	1,248	1,437	417	120	900	
1,848	970					
7,568	454	979	469		510	
19,796	2,785	641		641		
15,889		815			815	
	61	2,044	971	1,473		
1,495		840	125		705	
762	54	640	77	441	122	
7,896	24	1,971	124	385	1,232	
8,671		2,778	1,611	447	720	
1,474	624	945			945	
1,722	316	2,803	978		1,825	
11,495	647	2,159	976	31	1,142	
2,589	129	734			724	
299	1,630	699	28	699	549	
72	4,097				181	
34,482	508	703	703			
17,145	1,722	858	388	50	150	
2,284	100					
	703					
5,320		1,373	180	350	803	
2,350	18	2,557	976		1,581	
12,000	1,406		489			
7,289	144	1,087			1,087	
1,085	627		210		310	
3,502					461	
12,089	2,571	1,094	166		928	
	1,914	675			675	
25,339	2,000					
5,870		2,145			2,145	
		7,459	5,806	958	975	
2,842		368	30	50	308	
9,089	41	276	39		260	
				308	268	
50,162	2,549	900	300		600	
4,517		739	212		318	
8,761	559	812	75		737	

TABLE NO. 6--CONTINUED--PAYMENTS AND RECEIPTS ON

No. in order of population	CITY	Payments for Redemption or Cancellation of Debt Obligations					
		Total	General and municipal bonds	Special assessment bonds	Temporary loans, tax bonds, etc.	Outstanding warrants and orders	Miscellaneous debt obligations
62	Manchester	819				819	
63	Myrtle				1,500	5,280	
64	Cresco	7,380	800			4,414	
65	Hampton	4,414					
66	Valley Junction	5,077	1,300	6,577			
67	Harlan	9,510		7,060		915	1,500
68	Colfax	11,944	1,000		500	5,944	4,500
69	Jefferson	800			188		272
70	Osage	6,560	500	1,000	1,272	2,296	1,500
71	Storm Lake	4,730	1,000	1,000		2,732	
72	Oscoda	5,082	1,000			32	50
73	Emmetsburg	5,136	500	7,052		219	64
74	Tama	1,701	1,600			78	
75	Seymour	2,178	1,600			678	
76	New Hampton	6,500				6,500	
77	Rae City						
78	Nevada	3,616	1,500			1,116	
79	Hawarden	1,000	1,000				
80	Claron	5,742				5,742	
81	Tipton	2,000	2,000				
82	Lake City	5,000	5,000			1,600	
83	Monticello	5,784	5,000	1,000	2,750	34	
84	Villisca	2,470		1,000		1,470	50
85	Sigourney						
86	Des Moines	22,886	2,918			20,270	
87	Onawa	3,164				3,164	
88	Waukon	6,294	1,750			4,544	
89	Elton						
90	Clear Lake						
91	Rock Rapids	5,350	5,000		350	30	
92	Elkora						
93	Leon	570	500				
94	Bedford	30,248	1,357	1,000		24,001	
95	Ida Grove	5,000	2,000				
96	Stuart						
97	Marrero	5,100	1,000	1,500			2,000
98	What Cheer	1,000	1,000				
99	Corning	2,492				2,492	
100	Toledo	1,675				1,675	

ACCOUNT OF THE PRINCIPAL OF THE PUBLIC DEBT.

No. in order of population	Receipts from Debt Obligations Issued						Excess of receipts over payments	Excess of payments over receipts	No. in order of population
	Total	General and municipal bonds	Special assessments	Temporary loans, tax bonds, etc.	Outstanding warrants and orders	Miscellaneous debt obligations			
4									815
5	8,225				8,225		846		64
6	23,425				23,425		20,000		65
7								8,071	66
8								9,510	67
9								6,507	68
10	5,437	3,304			5,437		2,508		69
11	3,304							4,623	70
12	1,806				1,806			464	71
13	4,280				4,280			382	72
14	6,500		6,500					274	73
15	7,562				7,562			1,761	74
16								1,122	75
17	1,046				1,046			6,500	76
18									77
19	2,365	2,365					2,365		78
20	1,530	1,000			1,530		223		79
21	1,187	6,000			1,187		6,180		80
22	5,742				5,742				81
23	9,040	9,040					7,640		82
24	1,600	6,000			1,600				83
25	5,810	5,000			133			2,568	84
26	5,000	5,000			9		2,530		85
27									86
28	30,570				30,570			2,615	87
29	13,221	10,000			3,103		10,007		88
30	1,103				1,103			5,191	89
31	546				546				90
32	8,602				8,602		9,065		91
33								5,250	92
34	20,000	20,000					20,000		93
35								500	94
36	706				706		1,918		95
37								2,000	96
38	10,000	10,000					10,000		97
39	2,300	2,370						2,701	98
40	30,222	20,222					10,000		99
41	4,503				4,503			2,071	100
42	6,500	5,500			1,000		4,825		101

TABLE NO. 7—RECEIPTS FROM

GENERAL AND COMMERCIAL REVENUES.

No. in order of population	CITY	Receipts from Taxes and				
		Total general and com- mercial revenue	From General Revenue Tax		Poll taxes for city gov- ernment	
			Total	General levy for city and county road fund		
						For independent divisions of city government
	Grand total	\$6,589,867	\$5,569,236	\$4,196,184	\$ 329,972	\$ 48,454
1	Des Moines	\$1,014,387	\$ 861,265	\$ 845,061		
2	Sioux City	514,362	405,222	386,026		
3	Davenport	329,333	451,735	141,878	\$ 5,877	
4	Dubuque	470,100	467,864	286,468	60,800	
5	Cedar Rapids	397,700	308,578	189,193	22,385	
6	Council Bluffs	260,003	210,237	141,103	37,140	\$ 1,504
7	Waterloo	573,416	271,138	218,110		3,023
8	Clinton	225,406	182,532	143,000		16,129
9	Burlington	226,201	175,363	155,925		8,909
10	Ottumwa	139,145	145,233	111,507	20,065	2,770
11	Muscatine	183,467	182,632	153,395	18,678	1,022
12	Fort Dodge	100,672	79,195	71,651		1,544
13	Knox	129,800	108,771	106,384	1,867	
14	Marshalltown	61,087	55,800	36,612	17,761	1,658
15	Mason City	104,009	99,653	74,888	20,860	3,245
16	Boone	68,718	48,707	41,233	5,117	3,437
17	Iowa City	42,019	31,183	21,482	8,078	
18	Oskaloosa	64,100	62,382	58,657	2,725	
19	Fort Madison	76,009	51,296	48,143	3,053	
20	Centerville	34,267	32,506	27,180		326
21	Creston	69,059	55,558	50,079		666
22	Oswego	32,349	25,363	24,447		1,013
23	Charles City	45,347	45,236	36,500	5,410	1,081
24	Webster City	30,700	28,424	23,790		2,017
25	Grimm	62,881	60,625	50,308	6,044	1,618
26	Cedar Falls	37,438	36,337	29,898	10,404	214
27	Shenandoah	70,250	56,227	52,558	2,076	855
28	Fairfield	33,168	31,589	28,728	2,000	1,828
29	Albia	29,669	27,482	25,074	1,902	171
30	Cherokee	24,158	22,543	20,503	1,479	907
31	Red Oak	38,054	36,054	33,002		
32	Perry	40,226	37,234	34,702		
33	Newton	14,516	14,536	14,378		36
34	Atlantic	23,517	11,273	7,834	1,430	
35	Marion	21,405	21,124	17,967		
36	Washington	20,618	20,685	18,118	2,331	
37	Ames	29,597	27,585	25,450	2,530	1,000
38	Le Mars	30,687	22,478	7,081	14,059	456
39	Glenwood	11,003	10,345	10,202		
40	Mt. Pleasant	27,738	26,727	24,139	2,537	250
41	Charlton	23,515	21,067	7,886	9,380	79
42	Decorah	21,010	19,778	4,344	15,302	509
43	Maquoketa	14,904	13,514	13,426		
44	Carroll	25,130	19,777	15,977		
45	Independence	70,238	19,478	19,478		327
46	Estherville	30,540	19,019	15,685	1,500	
47	Eagle Grove	14,229	13,194	10,902	1,450	779
48	Union	25,426	24,276	19,380	2,496	
49	Ida Grove	15,821	14,703	17,042	7,739	
50	Waverly	20,362	14,562	6,421	7,739	233
51	Knoxville	17,622	17,027	17,027		
52	Missouri Valley	14,702	14,815	10,453		981
53	Denison	18,968	12,571	10,240	2,068	
54	Bellevue	22,041	21,630	14,240		806
55	Wells	22,397	21,515	20,800		360
56	Spencer	13,500	11,023	5,122	5,954	443
57	Anamosa	10,722	10,434	3,105	5,895	199
58	Sheldahl	10,569	10,569	9,008		
59	Algona	53,748	24,206	4,613	7,203	

Municipal Service Income

Special assessments	Franchise taxes	From Licenses, Permits and Fines							In order of population
		Total	Mixed tax and saloon license	Other business licenses	Dog licenses	Departmental permits	Police court fines and forfeitures	Gifts from individuals and corporations	
\$349,976	\$ 52,700	\$919,581	\$604,947	\$138,983	\$ 16,375	\$ 45,353	\$ 29,056	\$ 38,662	
\$ 1,197	\$ 17,107	\$13,022	\$304,716	\$ 16,219	\$ 2,818	\$ 9,015	\$ 20,113		
	20,206	108,000	32,545	19,416	732	7,838	1,708		
108,106		62,736	58,008	34,944	3,439	9,435	2,418		
	12,010	89,511	89,347	2,637	137	5,007	796	1,578	
		11,270	71,969	2,637	137	5,007	796	1,578	
		24,706	47,110	7,835	1,003	480	2,984	350	
		42,871	39,100	4,018	400	3,108	3,087		
		80,588	49,800	1,132	123	435	1,811		
		6,912		1,107	1,107	2,029	3,588	180	
	863	1,806		2,892	327	26	2,897		
61,124	7	2,288		881	413		545		
		38,477	17,600	2,288			6,438		
		5,287	18,300	4,917	723	140			
	930	9,287		2,870	96		2,221		
		5,018		2,673	139		2,210		
		20,005	15,003	1,554	127		2,050		
		11,718	9,003		150		1,714		
	2	24,800	14,550	983	364				
		2,081		310			10,000		
		12,821	10,900	1,472	322	4	222		
34,493		4,445	4,500	73	185		1,787	21	
13		6,849	4,800	793	79		1,195		
9,223		1,701		1,186			515		
2,172	450	766		545			221		
30		1,238		766					
	1,003	881		724			97		
		1,230		9			358		
		1,199		603			80		
		1,519		870			187		
		2,970		1,465			648		
		2,865		582			345	1,100	
17,000		17,800		72			740		
53		1,432	70	274			65		
970		5,187		586			841		
299		2,002		193			143		
52		8,438	7,169				1,150	1,073	
100		748		137			277	84	
3,162		1,671		643			184	190	
		2,498		1,311			600		
		1,234		398			60	65	
		587		19			318		
12		7,428	6,000	642			116		
1,220		8,702	9,250	317					
96		438		302			75		
1,021		1,333		1,533			604		
		1,135		520			306	46	
		1,020		530			46		
		2,220		273			50		
		5,800	4,704	100			161		
		887		610			186		
		6,385	8,789	401			410		
		653		432			351		
16,897		1,020		874			60		
238		1,235		124			130		
1,649		255					49		
39,418		1,320		732			130	490	

TABLE NO. 7—CONTINUED—RECEIPTS FROM

No. in order of population	CITY	Receipts from Taxes and				
		Total general and commercial revenue	From General Revenue Tax			Poll taxes for city government
			Total	General levy for city government and county road fund	For independent divisions of city government	
61	Winterset	15,647	15,230	7,489	7,688	108
62	Iowa Falls	35,144	34,561	5,092	13,397	949
63	Manchester	16,978	16,714	14,673	1,215	198
64	Mystic	4,444	3,628	3,504		94
65	Cresco	16,561	15,214	15,214		
66	Hampton	16,469	16,322	6,849	9,478	
67	Valley Junction	20,275	16,304	6,188	3,539	
68	Harlan	19,954	19,589	4,329	6,019	245
69	Colfax	18,600	17,662	15,979		614
70	Jefferson	12,921	12,021	9,523	2,375	125
71	Osage	12,746	12,290	6,722	4,562	
72	Storm Lake	15,023	14,883	11,680	3,263	
73	Oscola	16,816	16,336	16,336		
74	Emmetsburg	9,005	4,393	4,289		104
75	Tama	16,067	15,487	14,987		
76	Seymour	11,454	10,990	7,884	2,486	696
77	New Hampton	19,549	14,438	3,307	6,653	203
78	Sac City	9,705	9,437	4,000	5,437	
79	Nevada	14,524	13,968	5,768	5,989	540
80	Hawarden	9,294	8,724	7,855	644	225
81	Clarion	12,661	12,258	10,068		261
82	Tipton	29,555	19,429	11,992		1,457
83	Lake City	7,400	7,000	7,000		
84	Monticello	15,640	15,213	12,881	1,933	453
85	Villars	11,287	10,992	10,922		40
86	Sigourney	15,672	14,469	14,282		57
87	Bloomfield	16,103	15,285	3,265	11,331	
88	Onawa	8,282	8,264	3,647	5,124	
89	Waukon	12,637	11,931	11,375		256
90	Eldon	4,849	3,965	2,739	1,695	170
91	Clear Lake	19,236	9,739	9,441		288
92	Rock Rapids	8,106	7,867	1,842	6,261	294
93	Eldora	15,427	12,112	12,112		
94	Leola	15,552	11,723	11,717	5	
95	Bedford	15,113	11,714	11,714		
96	Ida Grove	8,098	4,787	4,483		180
97	Stuart	6,302	5,804	4,808	683	253
98	Marengo	9,137	8,668	8,668		
99	What Cheer	5,139	4,845	4,787		22
100	Corning	11,463	10,836	10,656		180
101	Toledo	11,895	11,702	11,279		413

GENERAL AND COMMERCIAL REVENUES.

Municipal Service Income									
Special assessments	Franchise taxes	Total	From Licenses, Permits and Fines					Gifts from individuals and corporations	No. in order of population
			Millet tax and saloon license	Other business licenses	Dog licenses	Departmental permits	Police court fines and forfeitures		
15,121		417		392	25				61
929		555						583	62
		394						17	63
		816						342	64
		1,247						601	65
6,577		4,071	2,983		147	196		626	66
8,985		393			30			20	67
1,969		998			55			309	68
		456			301			135	69
		149			66			74	70
		400			383			113	71
		612			513			96	72
		580			349			234	73
		438			291			67	74
4,375		5,111	4,600		274		34	303	75
		218			28			103	76
1,371		856			12		173	79	77
		579			295		186	27	78
1,929		403			288		00	65	79
		16,096						699	80
		400			400			15,487	81
		997			238			15	82
		825			567			100	83
		963			347			316	84
601		318			730			78	85
2,803		194			164			35	86
		736			515			480	87
		354			341			13	88
		267			547			50	89
		298			288			10	90
		315			315			284	91
		890			487		79	289	92
		459			170			589	93
184		3,311	2,700		611			130	94
		498			238			117	95
		409			202			70	96
		251			211			229	97
		627			343		56	64	98
		165			99				99

TABLE NO. 8—DEPARTMENTAL RECEIPTS

No. in order of population	CITY	Classified by Source						Total
		Total departmental receipts						
		Charges	Fees	Fines and penalties	Sales			
	Grand total	\$ 307,831	\$ 161,818	\$ 91,038	\$ 13,810	\$ 41,123	\$ 307,831	
1	Des Moines	\$ 80,248	\$ 42,000	\$ 1,537	\$ 2,006	\$ 20,825	\$ 81,248	
2	Sioux City	35,994	12,450	4,128	4,772	376	35,000	
3	Davenport	1,069	594	172	300	833	1,069	
4	Iubague	25,000	19,087	4,013	459	1,531	25,000	
5	Cedar Rapids	2,733	1,080	450	814	419	2,733	
6	Council Bluffs	4,308	4,007			271	4,308	
7	Waterloo							
8	Clinton							
9	Burlington	5,983	5,992	288	10	302	6,565	
10	Ottumwa	1,272	981		691		1,272	
11	Muscatine	2,409	3,539	70			3,609	
12	Fort Dodge	2,217	283	1,780		154	2,217	
13	Keokuk	214				214	214	
14	Marshalltown	2,094	3,470		290	184	3,960	
15	Mason City	525	507			28	552	
16	Boone	22,354	14,720	8,084	39	100	35,264	
17	Oskaloosa	2,146	5,007				6,343	
18	Fort Madison	3,928	2,994	4			3,928	
19	Centerville	479	479				479	
20	Creston	284	70			7	361	
21	Cedar	889	722		180	14	886	
22	Charles City	1,078	1,006	65	17		1,678	
23	Webster City	210	220		59		210	
24	Grinnell	2,274	1,081	205	55		2,733	
25	Cedar Falls	1,688	1,633		35		1,688	
26	Shenandoah	1,823	611	856	607		3,943	
27	Fairfield	5,943	2,880				3,943	
28	Albia	87					87	
29	Cherokee	1,700	1,554	29		117	1,700	
30	Red Oak	1,437	1,348		60	9	1,437	
31	Evary							
32	Newton	37,290	100	37,174	18		37,290	
33	Atlantic	2,380	1,801		566		2,380	
34	Marion	85	29		65		85	
35	Washington	29					29	
36	Anna	295	745	114			745	
37	Le Mars	204			104		204	
38	Glenwood	735	541		185	28	735	
39	Mt. Pleasant	735	541	48	38		735	
40	Clarinda	82					82	
41	Chariton	2,380	1,801	1,022			2,380	
42	Decorah	786	22	348	113	600	786	
43	Magnolia	119				119	119	
44	Carroll	1,111	80			1,031	1,111	
45	Independence	204				104	204	
46	Estherville	718	254			461	718	
47	Eagle Grove	2,170	1,960	8		212	2,170	
48	Vinton	174	1	53	70	30	174	
49	Indianola	82	3				82	
50	Waverly	25					25	
51	Knoxville							
52	Missouri Valley	4,771	4,771				4,771	
53	Des Moines							
54	Belle Plaine	119	119				119	
55	Pella	308	187	10		11	308	
56	Spencer	2,167	2,167				2,167	
57	Anamosa	9					9	
58	Sheldon	2,361	2,361				2,361	
59	Algona							

FROM MUNICIPAL SERVICE INCOME.

Classified by Departments, Offices and Accounts													No. in order of population
General Government													
Executive offices	Municipal property	Police department and courts	Fire department	Department of inspection	Health departments	Sanitary and sewage disposal	General street service and bridges	Library	Parks	All other			
\$ 5,925	118,304	\$ 8,477	115,813	\$ 9,268	\$ 1,029	\$ 43,750	\$ 140,373	\$ 10,261	\$ 11,596	\$ 26,837			
\$ 7,618	\$ 4,537						\$ 20,781	\$ 1,240	\$ 2,083	\$ 3,977	1		
\$ 217	6,060		130	\$ 4,158			13,004	140	124		2		
	244						871				3		
2,521	1,000	1,156	1,230	3,065	120	580	13,081	1,306	429	33	4		
58	147	6	434	623		7	219	429	930	413	5		
							1,700				6		
153		124	247		100	5,233	700	55	28	281	7		
988									50	121	8		
	1,730		15			15	250		207		9		
			100						114		10		
	250		380	620	52	302	1,780	146		619	11		
	6		22				319	140		68	12		
			8,091				2,154	3,772	4,431		13		
160							1,144	2,100		254	14		
			606			215	321	185		707	15		
										470	16		
107						70			7		17		
150						207	1,203	156			18		
25			15			9					19		
						1,883		292		343	20		
						1,622				24	21		
637		355		881		2,322	1,282			278	22		
68										27	23		
										37	24		
	117						561	107		915	25		
	4				214		8.3		60	11	26		
		235	2,916			10,740	40,814	2,875			27		
							638			1,816	28		
15	20						23		22	5	29		
				21			859			766	30		
						43	28	105	104	436	31		
	185					100		1,180		922	32		
			38							43	33		
	265					8		125		61	34		
	84					1,081	46		119	45	35		
1						51	150	104		430	36		
						8	2,927		165		37		
26	46					9					38		
20								8		10	39		
	78										40		
			223			4,182				65	41		
637		70									42		
68											43		
						150	18	16	0	81	44		
	4		8				9	1,210	220	2	45		
312											46		
						2,161					47		

TABLE NO. 8—CONTINUED—DEPARTMENTAL

No. in order of population	CITY	Total departmental receipts	Classified by Source				Total
			Charges	Fees	Rents and privileges	Sales	
61	Winteret						
62	Iowa Falls	2,750	2,648	35	10	57	2,750
63	Manchester	25			15	10	25
64	May's Junction						
65	Cresco	222		174	10	38	222
66	Hampton	1,186	138		746	302	1,186
67	Harlan						
68	Colfax	772	724		2	46	772
69	Jefferson						
70	Osage	383	61		217	5	383
71	Storm Lake	65	39		25	1	65
72	Osceola	207	178	18		11	207
73	Emmettsburg	5,904	5,758	63	8	75	5,904
74	Tama	132				132	132
75	Seymour						
76	New Hampton						
77	Sac City	139		75		64	139
78	Nevada	108				108	108
79	Hawarden	26	19			18	26
80	Clarion	1,200		10	662	728	1,200
81	Tipton						
82	Lake City	72		72			72
83	Monticello	204	40	63	94	9	204
84	Villena	378	300			78	378
85	Rock Rapids	288					288
86	Bloomfield	730			680	50	730
87	Osawa						
88	Waukon	177	5	89		83	177
89	Eldon	450					450
90	Clear Lake						
91	Sioux City	1,168	1,168				1,168
92	Elkora	3,137	136	2,879	622		3,137
93	Leon						
94	Bedford	71	51				71
95	Ida Grove	361	361				361
96	Stuart	175	34		15	136	175
97	Marquette	386	386				386
98	What Cheer						
99	Corning	475	475				475
100	Toledo	29				29	29

RECEIPTS FROM MUNICIPAL SERVICE INCOME

Classified by Departments, Offices and Accounts										No. in order of population
General Government										
Executive offices	Municipal property	Police department and courts	Fire department	Department of inspection	Health departments	Sewers and sewage disposal	General street service and bridges	Library	Parks	All other
	19		20			2,028		35	48	
	25									
	58					130		25		
504						113		122		227
	2						68	36		663
	6							278		
								44		21
182			715			2,004	1,300	1,361	838	67
						75				64
							108			10
							38			738
72								472		
	42					108			50	9
78	78					368				330
	704							32		8
	174						1			2
								480		
							118	54	11	220
						628				2,500
	151		78					24	110	71
										203
										286
						29	24			451

TABLE NO. 9—RECEIPTS FROM INTEREST, SALE OF

No. in order of publication	CITY	Interest; Real Estate Refund				Classification	
		Total interest receipts	Total receipts from sale of real estate	Refund receipts	Total receipts from municipal industries	Charges	Fees
	Grand total	\$ 32,107	\$ 23,111	\$ 43,877	\$1,740,787	\$407,695	\$ 26,505
1	Des Moines	\$ 10,184		\$ 2,507	\$ 35,402	\$ 14,744	\$ 4,074
2	Sioux City	574		4,685	139,356	1,177	3,840
3	Davenport						
4	Dubuque	741		1	1,046	309	
5	Cedar Rapids	2,438	\$ 5,800		115,850		50
6	Central Bufile	1,073		1,694	113,723	115,449	
7	Wate-loo	1,061		17	84,284	7,075	
8	Clinton	1,013		2,618			
9	Burlington	1,254	2,000	671	719		
10	Ottumwa	605		2,954	57,808		
11	Moneeille	219		1,810	54,025	3,023	
12	Port Dodge	203		10,529	91,785		
13	Keokuk	588			6,964	1,010	1,811
14	Marshalltown	35	7,121		42,128	41,195	7,187
15	Mason City	593	69	213	13,445	2,016	
16	Boone	143	223	363	30,587	37	
17	Iowa City				22,502	21,074	1,588
18	Oklafoosa			10			
19	Fort Madison			1,002	333		
20	Centerville	274			297	567	
21	Creston			750	1,737	604	
22	Osceola	122		1,209	6,431	50	
23	Charles City	1,793		8,081	13,418		59
24	Webster City	284	50	198	56,429	2,445	59
25	Grinnell	616			11,977		50
26	Cedar Falls		300		14,519	500	
27	Shoenechoah				6,081	94	
28	Fairfield	30			8,045		15
29	Albia		1,500	60	2,500		
30	Cherokee	160		1	7,278	492	28
31	Red Oak	101			14,572	1,672	308
32	Perry				11,971	11,811	
33	Newton				78,908	2, 57	5,658
34	Atlantic	270			39,487	283	
35	Marion				1,057	1,057	
36	Washington	180		8,319	802		248
37	Amae	405			54,922	17	
38	La Mar						
39	Glenwood				1,724		
40	Mt. Pirasant	59			17,559	2,007	109
41	Clarinda			5,177	941		704
42	Chariton	79	288		28,149	1,904	
43	Decorah	65			5,448		
44	Maquoketa				7,721	7,436	284
45	Carroll	65	2,000		9,018		
46	Independence	227			37,080		
47	Estherville	45			20,860	5,549	
48	Eagle Grove			21	5,024		
49	Vinton	97	5		28,204		
50	Indianola		3,298	39	28,378		
51	Waverly	291			27,595		
52	Knoxville	99			5,905	1,007	
53	Missouri Valley			157	6,495		
54	Denison	8			2,883	2,883	
55	Belle Plaine				1,507		
56	Pella				20,829	587	
57	Spencer				35,784	1,050	1,509
58	Anamosa				4,478	300	1,898
59	Sheldon	73			6,223	6,223	
60	Albia	66			23,687	1,622	
61	Whiterset				17,580	1,868	
62	Iowa Falls	284			6,436		
63	Manchester	91	155		6,043		
64	Maile						

REAL ESTATE: REFUND AND MUNICIPAL INDUSTRIES

by Sources			Classification by Industries							No. in order of population
Rents	Privilege rentals	Sales	Water works	Electric light works	Markets and public squares	Docks, wharves and landings	Cemeteries	All other		
\$ 358,333	\$ 727,417	\$ 160,837	\$ 11,125,771	\$ 510,074	\$ 20,416	\$ 1,330	\$ 57,418	\$ 23,784		
\$ 1,594		\$ 18,050			\$ 5,190		\$ 21,698	\$ 8,901	1	
129,656		1,083	\$ 134,648		1,287		476		2	
	\$ 724	13				\$ 296			3	
		92	114,734		1,583		80		4	
25	16,380	249	114,953		788		21		5	
			84,284						6	
	719								7	
50,491		2,467	55,998						8	
134	425	49,844	48,476		836		4,714		9	
29,064		2,195	31,060		945				10	
	78	2,270			1,456		4,608		11	
195			40,718	\$ 768	647				12	
78	33,428	\$ 496	44,518						13	
	30,141	404	30,582				2,562		14	
			9,894	10,106					15	
		335					335		16	
									17	
		1,113			397		1,737		18	
	8,886	689	\$ 8,612					839	19	
971	13,199	180	13, 118						20	
	36,217	17,677	\$ 9,214	45,875	1,182		1,708		21	
		943	13,599				38		22	
11,696		255	13,674				845		23	
12,674									24	
6,887		6,887				94			25	
5,930		8,882				48			26	
5,690		3,509					12		27	
	5,900	6, 190					988		28	
	210	5,839	12,431				2,111		29	
		600	11,811				690		30	
			18,394	46,057			2,247	9,245	31	
	66,108	2,553	14,083	24,606			611		32	
32	37,151	1,901					30		33	
									34	
	6,530	789	8,289						35	
	54,178	727	12,264	42,608					36	
									37	
	1,724		1,724						38	
	24,159	1,251	8,878	21,152		109	417		39	
4,882		855	4,882			325	731		40	
	26,245		1,904	26,245					41	
	5,445		5,445						42	
9,495		4	7,440						43	
		119	9,495			284			44	
	27,080		19,894	26,114			110		45	
	21,795	1,562	2,746	21,488				1,662	46	
		2,924	1,951						47	
		1,093	7,043	15,553					48	
	19,813	8,868	2,545	25,490					49	
951	33,724	2,508	1,458	2,488					50	
	5,495	1,432	3,496				1,097	1,432	51	
	6,495		6,495						52	
			2,585						53	
			1,343						54	
	1,397		8,969	16,527					55	
	19,522		2,530	22,163	1,822		2,765		56	
8,992	21,099	11,076	6,623		49				57	
			5,620						58	
			22,065						59	
			1,303	15,697				1,023	60	
	15,927		6,636						61	
22,065			6,043						62	
6,639									63	
	6,043								64	

TABLE NO. 9—CONTINUED—RECEIPTS FROM INTEREST, SALE

No. in order of population	CITY	Interest; Real Estate Refund			Total receipts from municipal industries	Classification	
		Total interest receipts	Total receipts from sale of real estate	Refund receipts		Charges	Fees
65	Cresco				3,205		
66	Hampton				5,219		
67	Valley Junction				661		
68	Harlan			15	5,007	41	
69	Colfax				5,288		
70	Jefferson				5,046	71	38
71	Osage	61		10	3,219		
72	Storm Lake	304		92	1,395		
73	Osceola				5,139	2,545	227
74	Emmetsburg	420	30		2,445		
75	Tama				11,727	8,909	5
76	Seymour	247			26,376		
77	New Hampton				3,309		
78	Sac City	60			3,821	3,476	
79	Nevada				18,994	246	565
80	Hawarden	62		93	2,700		
81	Clarion	163			5,416		
82	Tipton				1,900		
83	Lake City				5,108	443	715
84	Monticello	95			1,754	166	20
85	Villars	57			2,508	20	10
86	Sigourney				17,448	999	88
87	Bloomfield				15,067		
88	Onawa	45			2,808		
89	Waukon	51		9	2,808	94	
90	Eldon				8,300		95
91	Clear Lake				4,574		
92	Rock Rapids	357	320		22,510	2,058	
93	Eldora				5,191		
94	Leon	85			4,386		685
95	Bedford				773	640	106
96	Ida Grove	94			6,032	6,002	
97	Stuart	48			5,743		365
98	Marengo			1	2,123		
99	What Cheer	129					
100	Corning	90	18		4,217	4,047	
101	Toledo	90		2,398	2,834		

*Water works and electric light combined.

OF REAL ESTATE: REFUND AND MUNICIPAL INDUSTRIES.

by Sources			Classification by Industries							No. in order of pop- ulation
Rents	Privilege rentals	Salaries	Water works	Electric light works	Markets and public squares	Docks, wharves and landings	Cemeteries	All other		
	2,197	8	2,705							65
	5,719		3,719							66
661			661							67
	26,500		6,829	19,751						68
4,944			5,067							69
	4,878	419	5,298							70
36	6,547	1,334	7,887					719		71
	3,319		3,319							72
437			437							73
	2,857		3,842	1,787						74
2,443			2,443							75
689		2,073	1,318	9,072				497		76
20,274		7,602	7,589	30,737						77
2,667			322	3,300						78
		845	3,476					345		79
	14,784	4,014	2,542	15,381				901		80
		2,135	3,135					383	830	81
	5,416		4,530		1,121					82
1,900			1,400					400	100	83
	4,068	280	4,073		212			519		84
10	7,798	494	1,569		15	314		450		85
	2,488		2,508							86
1,108	9,468	8,890	2,159	15,045	73				137	87
14,889		186	498	14,040	874			185		88
	7,714		8,408							89
	5,267		5,267					90		90
	3,923	649	3,923					649		91
	10,482		4,217	16,235	1,163			32	868	92
	5,191		5,191							93
	8,401	828	4,080					228	100	94
		24	640		100			24	638	95
			5,570							96
	8,314	80		1,314				60		97
780	1,848		2,123							98
		170	4,047					170		99
	2,519	815	2,519				315			100

TABLE NO. 10—TOTAL AND PER CAPITA

No. in order of population	CITY	Par Value	
		Total	General bonds
	Grand total	\$ 15,195,508	\$ 7,181,349
1	Des Moines	\$ 1,871,977	\$ 984,000
2	Sioux City	1,558,511	1,145,100
3	Davenport	486,000	418,000
4	Dubuque	1,415,344	656,782
5	Cedar Rapids	1,031,687	728,200
6	Council Bluffs	818,831	169,000
7	Waterloo	1,226,355	801,779
8	Clinton	520,907	113,500
9	Burlington	459,566	350,000
10	Ottumwa	304,694	230,000
11	Muscatine	116,000	75,000
12	Fort Dodge	125,000	77,000
13	Kokoski	1,177,110	207,000
14	Marshalltown	118,078	75,000
15	Massa City	518,718	77,500
16	Boone	248,305	8,400
17	Iowa City	515,945	167,000
18	Osakeburg	185,666	89,000
19	Fort Madison	336,282	112,000
20	Centerville	35,000	35,000
21	Creston	316,839	29,000
22	Oswein	80,061	14,518
23	Charles City	86,110	69,500
24	Webster City	80,517	14,487
25	Grinnell	127,312	17,929
26	Cedar Falls	165,805	3,000
27	Shenandoah	45,477	37,500
28	Fairfield	60,013	51,000
29	Albia	73,700	10,000
30	Cherokee	40,811	2,500
31	Red Oak	29,186	20,000
32	Perry	94,001	20,000
33	Newtown	121,388	11,000
34	Atlantic	27,802	12,000
35	Marion	20,500	16,500
36	Washington	20,000	9,000
37	Alex	20,500	20,500
38	Le Mars	22,697	17,000
39	Glenwood	42,000	45,000
40	Mt. Pleasant	45,469	44,469
41	Clarinda	29,857	27,000
42	Chariton	65,777	41,500
43	Desorah	5,000	5,000
44	Maquoketa	11,016	10,500
45	Carroll	42,819	15,000
46	Independence	11,002	1,000
47	Eatherville	64,324	9,000
48	Eagle Grove	74,420	15,000
49	Vinton	27,000	10,000
50	Indianola	56,113	40,000
51	Waverly	72,664	550
52	Knoxville	124,000	210,000
53	Muscatine Valley	25,300	5,000
54	Denison	28,478	27,500
55	Belle Plaine	4,788	700
56	Pella	125,000	45,000
57	Spencer	21,000	21,000
58	Anamosa	43,359	15,500
59	Sheldahl	14,500	14,500
60	Algona	30,481	20,000
61	Winterset	28,114	5,000
62	Iowa Falls	29,834	11,154
63	Manchester	20,000	20,000
64	Myrick		

DEBT OBLIGATIONS AT CLOSE OF YEAR.

of Debt Obligations at Close of Year							Per Capita	No. in order of population
Municipal Indemnity bonds	Tax warrants, temporary loans, etc.	Outstanding warrants	*Special fund bonds	All other obligations	Total debt			
\$ 3,446,105	\$ 160,813	\$ 1,648,725	\$ 2,468,573	\$ 486,343	\$ 29.18			
\$ 48,711	\$ 61,804	\$ 62,950	\$ 685,000	\$ 58,263	\$ 21.27		1	
200,000	15,000	220,250	68,000		26.77		2	
600,000		47,271	232,142	49,000	30.44		3	
325,000		85,127	178,500	11,600	27.61		4	
10,381		14,026	29,466	60,500	49.08		5	
3,604					8.03		6	
10,000		774,629		185,481	18.91		7	
37,000	1,569	1,512			22.52		8	
30,000		36,459			8.29		9	
271,549		21,205	81,537		84.63		10	
31,603		175,292			19.47		11	
31,126		67,708			24.00		12	
18,252				6,000	27.15		13	
					14.66		14	
					15.21		15	
					4.75		16	
					10.00		17	
14,000		9,871	25,618	1,691	14.11		18	
13,610		16,000	45,722	1,000	15.12		19	
50,215		4,966		779	25.28		20	
43,000		3,783	68,300		32.69		21	
109,000	5,985	3,585	47,295		9.34		22	
		7,977			13.28		23	
	1,014		13,000		14.46		24	
61,000		15,700	10,886		9.50		25	
23,000		135			6.03		26	
4,966		8,546	47,785	4,219	20.20		27	
13,000		7,000		7,173	26.34		28	
100,000		5,489	20,872		21.55		29	
60,000			4,000		4.65		30	
20,000					8.47		31	
62,000	7,500		7,500		24.05		32	
				82	5.37		33	
			5,814		16.35		34	
				5,000	11.90		35	
					7.71		36	
2,000		14,532	7,744		16.83		37	
					1.32		38	
	500	16			3.00		39	
32,609	4,879	2,500			12.01		40	
10,000		5,502			3.11		41	
30,500		30,500		8,022	18.89		42	
9,000	2,500	171	67,709		21.97		43	
12,000		10,000			17.09		44	
11,871		4,511			22.47		45	
52,750			19,664		38.87		46	
101,000					7.02		47	
9,000	3,000	4,718	5,828		9.07		48	
		966			15.79		49	
45,000	1,940	2,650			41.43		50	
77,000					7.00		51	
					14.25		52	
37,000		2,859			4.76		53	
14,000		481			17.86		54	
76,000		1,224			29.53		55	
		11,154	9,790		7.43		56	
					7.39		57	

TABLE NO. 10—CONTINUED—TOTAL AND PER

No. in order of population	CITY	Par Value	
		Total	General bonds
65	Cresco	21,461	11,000
66	Hampton	21,423	
67	Valley Junction	2,298	
68	Harlan	27,324	
69	Colfax	21,817	2,500
70	Jefferson	15,000	2,000
71	Osage	10,890	500
72	Storm Lake	30,300	2,000
73	Oreola	69,484	
74	Emmetsburg	36,008	7,000
75	Tama	30,000	8,000
76	Seymour	66,045	31,500
77	New Hampton	31,800	23,500
78	See City	15,116	15,000
79	Nevada	30,650	27,500
80	Harwarden	5,187	2,000
81	Clarion	15,000	15,000
82	Tipton	18,500	16,500
83	Lake City	7,600	6,000
84	Monticello	10,878	6,521
85	Villisca	27,256	4,000
86	Sigourney	24,184	18,500
87	Bloomfield	39,570	
88	Osawa	36,339	24,058
89	Waukon	9,857	
90	Eldon	10,180	8,500
91	Clear Lake	30,392	9,500
92	Rock Rapids	10,600	600
93	Eldora	30,000	5,000
94	Leon	48,500	45,500
95	Bedford	69,500	27,500
96	Ida Grove	6,900	5,500
97	Stuart	10,900	
98	Marengo	14,322	5,865
99	What Cheer	24,600	24,500
100	Corning	15,792	4,000
101	Toledo	19,500	15,500

*Special fund bonds are not to be considered as affecting limit of constitutional indebtedness, but are an obligation.

CAPITA DEBT OBLIGATIONS AT CLOSE OF YEAR.

of Debt Obligations at Close of Year							No. in order of population
Municipal Indemnity bonds	Tax warrants, insurance loans, etc.	Outstanding warrants	*Special fund bonds	All other obligations	Total debt	Per Capita	
20,000	12,216	8,235			11,83		65
	5,453				8,95		66
		2,298			8,95		67
17,000	1,665		8,669		10,63		68
	5,947		25,970		11,60		69
15,000					7,27		70
		1,890		8,600	4,25		71
28,000	4,599		10,000		12,06		72
33,300			14,994		28,34		73
18,500		505			11,19		74
12,000					8,73		75
40,900		1,046			21,45		76
		11,000			15,12		77
		115			6,47		78
		1,559	1,000		14,34		79
		1,187			4,86		80
6,000					7,22		81
2,000					9,03		82
		1,900			3,72		83
	4,222	153			5,22		84
12,000		2,236	6,000	5,000	13,43		85
	4,654				11,90		86
10,000		20,279			14,92		87
		2,711			17,90		88
7,000		1,107		1,750	4,95		89
	1,690				5,03		90
		29,865			19,55		91
10,000		30			5,30		92
10,000					1,09		93
					24,35		94
15,000		774	12,721		33,04		95
		1,400			5,02		96
10,900		5,365		890	5,76		97
2,967				7,970	8,02		98
					14,24		99
	5,792				9,58		100
	1,000				11,90		101

TABLE NO. 11--ASSESSED VALUATION OF PROPERTY; BASIS

No. in order of population	CITY	Valuation of Property		
		Total	Real property	Personal property
	Grand total	\$224,235,800	\$150,549,349	\$ 65,686,320
1	Dea Moines	\$ 28,701,216	\$ 21,688,608	\$ 6,022,118
2	Sioux City	10,066,457	7,516,900	2,551,111
3	Davenport	12,507,960	17,208,230	5,454,000
4	Dubuque	20,461,030	18,217,830	6,666,000
5	Cedar Rapids	30,842,092	25,553,232	6,100,360
6	Council Bluffs	4,451,487	4,451,488	1,000,000
7	Waterloo	8,159,953	5,231,120	2,791,641
8	Clinton	6,513,614	5,411,410	4,045,544
9	Burlington	4,498,278	5,411,404	369,728
10	Ottumwa	4,662,500	2,776,876	1,755,910
11	Muscatine	4,708,424	8,423,000	1,187,590
12	Fort Dodge	2,653,225	2,048,775	612,470
13	Keokuk	2,858,078	2,386,850	297,230
14	Marshalltown	1,942,231	1,408,143	422,894
15	Mason City	2,832,119	1,577,679	574,433
16	Boone	1,857,541	899,575	850,836
17	Iowa City	2,315,107	1,630,565	628,108
18	Oskaloosa	1,611,067	1,194,571	350,197
19	Fort Madison	1,164,638	779,083	230,417
20	Centerville	1,105,464	645,807	415,850
21	Oreston	779,928	582,712	188,778
22	Osceola	707,328	514,199	98,231
23	Charles City	1,289,850	902,947	271,408
24	Webster City	997,064	742,878	182,401
25	Grinnell	2,090,075	747,514	1,319,886
26	Cedar Falls	1,127,265	888,447	172,706
27	Shenandoah	1,158,518	595,822	619,476
28	Fairfield	1,227,585	609,775	582,845
29	Albia	916,494	430,144	430,059
30	Cherokee	1,094,082	404,082	404,082
31	Red Oak	736,250	520,317	158,341
32	Perry	730,704	623,864	100,196
33	Newton	2,081,058	1,227,550	275,655
34	Atlantic	775,555	630,185	77,055
35	Marion	569,146	41,844	84,448
36	Ames	1,892,551	582,496	1,235,558
37	Le Mars	881,640	609,019	65,602
38	Glenwood	541,816	139,716	28,300
39	Mt. Pleasant	234,547	172,476	96,132
40	Clarinda	1,415,763	1,414,544	967,407
41	Chariton	606,337	302,338	165,575
42	Decorah	518,807	386,937	94,059
43	Maquoketa	722,371	400,300	256,740
44	Carroll	1,235,610	429,357	778,699
45	Independence	443,033	338,189	67,842
46	Etherville	1,342,514	436,668	894,252
47	Eagle Grove	567,776	125,472	44,312
48	Vinton	1,441,089	386,024	406,085
49	Indianola	1,496,164	977,061	714,232
50	Waverly	907,701	454,456	184,776
51	Knoxville	690,607	217,969	217,969
52	Missouri Valley	687,183	290,213	398,808
53	Decatur	608,728	122,578	122,578
54	Belle Plaine	472,877	279,635	126,356
55	Pella	545,561	345,202	2,063
56	Sheldon	540,228	347,597	127,620
57	Anamosa	437,701	266,646	126,059
58	Algona	688,300	277,454	39,308
59	Winterset	642,239	292,579	377,424
60	Iowa Falls	669,222	229,474	229,474
61		619,301	456,587	119,890

OF ASSESSMENT AND GENERAL PROPERTY TAXES LEVIED.

Assessed for Taxation			Reported Basis of Assessment in Practice	General Property Taxes Levied for Municipal Purposes		Per Capita
Railroad property	Telephone and telegraph companies	Express companies	Real property	Personal property	Mills Levied	Total assessed valuation
					On general property	Tax levy for municipal purposes
					For road and agricultural purposes	No. in order of population
\$7,425,361	\$ 589,161	\$ 41,529				\$300.49 \$ 7.53
\$1,017,100	\$ 65,645	\$ 2,683	.25 .25	\$ 876,277	32 1	\$332.31 \$10.18
283,157	44,140	1,089	.25 .25	386,029	40 3	210.47 8.07
198,300	35,440	1,230	.25 .25	441,968	18 5	533.56 10.34
474,770	68,430	1,640	100 100	309,199	14 5	661.44 9.59
1,181,852	54,188	2,060	100 100	290,635	32 5	940.01 8.85
476,277	42,871	1,046	.25 .25	171,133	45 7	150.06 7.31
217,467	1,195	8,510	.25 .25	332,305	61 4	308.82 12.20
212,000	17,083	506	.25 .25	176,641	66 25	256.54 6.91
178,173	12,006	358	.25 .25	173,825	31 1	183.73 7.12
87,887	21,407	420	.25 .25	111,568	48 5	200.09 6.43
143,021	13,450	1,600	.25 .25	120,716	25 5	294.75 7.46
53,415	15,006	470	.25 .25	100,633	44 1	109.43 6.47
72,483	27,238	294	.16 .25	117,188	42 5	305.46 8.36
89,440	11,813	341	.25 .25	68,884	35 5	145.22 4.77
144,421	4,758	828	.25 .25	81,417	37 5	204.09 7.55
86,515	5,002	312	.25 .25	45,330	31 1	176.02 4.92
5,177	276	25	.25 .25	79,218	37 1	229.43 7.33
49,785	18,356	238	.25 .25	47,915	30 75	170.85 5.03
1,024	4,588	376	.25 .25	44,769	38 5	130.85 5.68
82,118	4,983	138	.25 .25	44,439	41 5	173.82 6.41
55,620	2,827	181	.25 .25	24,330	36 5	112.64 3.51
27,622	2,129	171	.25 .25	25,466	36 5	117.35 4.22
34,275	1,081	138	.25 .25	28,594	33 4	210.48 6.55
68,508	2,307	410	.25 .25	32,069	51 1	191.54 6.28
18,371	4,166	108	.25 .25	44,433	41 5	115.02 8.82
69,693	2,122	121	.25 .25	27,176	35 5	224.91 6.42
26,332	166	2,322	.25 .25	24,276	34 5	232.82 4.86
36,922	829	94	.25 .25	39,102	37 5	249.98 1.87
66,291			.25 .25	25,360	42 5	184.64 5.09
1,181	148	20	.25 .25	36,714	40 75	209.33 7.45
4,732	144	25	.25 .25	3,737	36 3	158.23 5.71
24,140	821	174	.25 .25	18,761	29 5	163.07 4.05
27,565	986	101	.25 .25	35,043	36 5	209.33 4.59
30,880	1,305	199	.25 .25	21,843	28 1	170.08 4.68
4,968	153	25	.25 .25	19,379	39 5	129.85 4.40
43,997	2,718	25	.25 .25	56,678	30 9	423.24 8.77
2,718	25	25	.25 .25	55,943	33 7	398.77 6.15
1,720	129	25	.25 .25	22,276	82 2	168.82 3.33
4,221	1,600	18	.25 .25	10,572	46 5	97.81 2.68
35,763	1,658	308	.25 .25	38,164	30 5	296.41 7.77
14,413	2,905	106	.25 .25	30,275	34 5	153.62 5.28
1,458	105	23	.25 .25	21,317	41 5	136.76 5.67
5,634	606	61	.25 .25	18,378	21 5	201.11 5.09
2,949	210	30	.25 .25	22,430	19 5	326.13 6.59
2,969	210	30	.25 .25	11,712	26 5	124.65 3.30
10,432	1,055	67	.25 .25	18,838	31 5	381.72 5.35
125,201	1,036	126	.25 .25	12,867	87 1	166.79 8.83
7,496	824	25	.25 .25	10,016	31 1	136.12 2.96
18,443	4,733	81	.25 .25	22,755	42 5	247.24 6.86
18,301	78	25	.25 .25	49,967	38 5	447.75 15.52
2,130	2,130	28	.25 .25	15,438	23 5	189.61 4.85
108,493	8,492	3,580	.75 .25	25,316	37 8	213.25 7.93
33,617	1,547	98	.25 .25	22,256	43 5	229.74 6.96
55,581	234	12	.25 .25	12,780	30 5	185.16 4.45
49,748	6,981	137	.25 .25	17,733	37 5	191.51 5.06
2,063			.25 .25	35,471	51 5	220.48 12.04
26,783	3,013	175	.25 .25	9,904	18 5	166.49 2.59
126,059	1,015	166	.25 .25	18,270	36 5	141.38 4.45
30,308	1,015	166	.25 .25	19,270	78 5	228.06 6.55
30,675	1,065	166	.25 .25	18,017	33 5	220.86 4.68
42,859	2,824	181	.25 .25	21,746	36 5	221.41 7.77

TABLE NO. 11—CONTINUED—ASSESSED VALUATION OF PROPERTY:

No. in order of population	CITY	Valuation of Property		
		Total	Real property	Personal property
63	Manchester	507,544	804,544	88,079
64	Mystic	137,830	99,086	21,308
65	Nesco	456,255	229,303	117,563
66	Hampton	564,994	267,374	117,453
67	Valley Junction	301,255	233,400	67,555
68	Harlan	407,082	297,077	98,305
69	Colfax	555,961	383,055	96,956
70	Jefferson	548,012	3,64,430	186,337
71	Osage	1,915,365	419,499	1,530,001
72	Storm Lake	947,590	602,840	438,333
73	Osceola	606,068	290,681	436,017
74	Emmetsburg	297,300	276,937	88,127
75	Jama	299,092	27,190	77,494
76	Seymour	303,721	145,312	279,429
77	New Hampton	466,811	281,920	94,188
78	Sac City	361,336	210,810	95,927
79	Nevada	349,58	237,682	71,831
80	Hawarden	292,808	159,57	106,738
81	Clarion	406,457	281,687	90,808
82	Epiton	1,222,060	298,670	908,962
83	Lake City	233,761	295,061	45,000
84	Monticello	869,486	154,128	670,941
85	Villisca	337,853	216,671	91,325
86	Sigourney	337,288	231,016	90,357
87	Bloomfield	548,949	317,736	125,964
88	Unawa	307,905	216,792	66,581
89	Waukon	313,151	248,065	62,410
90	Eldon	131,203	117,569	67,413
91	Clear Lake	230,039	220,846	2,290
92	Roe Rapids	371,737	266,619	74,768
93	Edgemoor	478,637	336,942	92,930
94	Leon	332,800	231,644	71,201
95	Bedford	290,337	133,334	92,100
96	Ida Grove	512,32	191,430	313,846
97	Stuart	288,607	154,878	156,500
98	Marengo	382,739	182,231	23,900
99	What Cheer	228,700	94,924	130,876
100	Cornwall	602,242	177,345	702,467
101	Toledo	302,696	215,364	74,848

BASIS OF ASSESSMENT AND GENERAL PROPERTY TAXES LEVIED.

Assessed for Taxation			Reported Basis of Assessment in Practice		General Property Taxes Levied for Municipal Purposes			Per Capita			
Railroad property	Telephone and telegraph companies	Express companies	Real property	Personal property	Amount	Mills Levied	On general property	For road and agricultural purposes	Total assessed valuation	Tax levy for municipal purposes	No. in order of population
23,224	643	154	.25	.25	15,734	31.	5.	184.02	5.71	63	
17,073	214	109	.25	.25	15,917	33.	4.	171.29	5.24	64	
8,470	5,600	208	.25	.25	17,196	39.5	.....	215.88	6.57	65
.....	835	81	.25	.25	6,926	23.	.....	117.08	2.00	67
5,190	109	21	.25	.25	11,190	31.5	5.	158.30	4.74	68	
53,470	1,565	190	.25	.25	10,540	40.	5.	101.42	4.05	69	
20,412	555	98	.25	.25	14,875	35.8	9.	221.33	6.91	70	
25,286	962	139	.25	.25	20,186	27.59	5.	807.50	8.25	71	
.....	.....	.....	.25	.25	19,583	28.5	.....	890.25	8.21	72
28,216	4,017	133	.25	.25	15,032	44.5	.....	289.61	6.23	73
47,664	1,618	166	.25	.25	35,379	32.	.....	179.96	5.54	74
25,285	569	116	.25	.25	10,999	41.5	.....	174.27	4.83	75
91,578	1,789	410	.25	.25	8,827	34.	5.	206.54	3.88	77	
48,571	1,354	170	.25	.25	11,301	31.	.....	164.17	5.00	78
105,927	1,090	116	.25	.25	10,828	39.8	4.	210.15	6.00	79	
29,557	1,071	140	.25	.25	8,963	43.5	4.	138.97	4.39	80	
62,932	1,673	385	.25	.25	12,213	33.	4.	196.78	6.30	81	
467	59	25	.25	.25	11,214	27.	.....	547.87	5.47	82
3,000	700	25	.25	.25	8,016	37.5	.....	154.27	3.92	83
2,219	2,219	77	.25	.25	17,880	36.5	5.	424.12	6.30	84	
224	324	64	.25	.25	10,967	30.	4.	165.62	5.38	85	
15,202	428	105	.25	.25	15,173	45.	5.	165.95	7.46	86	
112,120	.....	25	.25	.25	17,080	46.	5.	211.51	8.67	87
35,994	1,377	211	.25	.25	10,170	35.	5.	151.97	5.02	88	
2,250	366	13	.25	.25	9,704	81.	.....	154.64	4.79	89
10,291	821	92	.25	.25	4,837	28.5	.....	74.70	2.61	90
25,592	3,112	70	.25	.25	6,923	27.	5.	167.34	3.11	91	
28,013	2,305	242	.25	.25	7,837	18.	3.	185.41	3.91	92	
28,733	7,146	189	.25	.25	27,273	61.	.....	230.97	13.07	93
25,180	732	125	.25	.25	16,715	50.5	5.	167.15	8.36	94	
5,600	1,198	25	.25	.25	10,300	35.5	5.	154.19	5.47	95	
6,504	1,105	47	.25	.25	7,496	24.8	5.	278.44	4.00	96	
5,023	199	9	.25	.25	7,229	25.5	5.	151.33	5.91	97	
6,178	1,314	38	.25	.25	7,225	25.5	4.	283.53	4.10	98	
23,900	111	27	.25	.25	4,991	23.9	5.	138.48	2.67	99	
12,292	759	11	.25	.25	10,881	40.5	5.	221.23	6.30	100	
15,464	111	118	.25	.25	11,279	35.5	4.	189.34	6.92	101	

TABLE NO. 12—VALUE AT CLOSE OF THE

No. in order of population	CITY	Total value of possessions	Municipal		Police Department	Fire Department	Equipment of streets and alleys
			Land and buildings	Buildings	Land, buildings, other property	Land, buildings, apparatus and other property	
1	Grand total	\$30,110,706	\$ 1,970,778	\$ 166,497	\$ 276,422	\$ 2,679,918	\$ 310,400
2	Des Moines	\$ 3,330,238	\$ 410,000	\$ 18,000	\$ 25,334	\$ 268,717	\$ 28,236
3	Sioux City	1,866,000	116,000	21,815	50,000	123,000	44,860
4	Davenport	1,386,500	150,000	6,000	60,000	134,000	
5	Dubuque	1,117,350	100,000	5,000	5,000	100,000	
6	Cedar Rapids	2,000,074	200,430	17,133	14,314	78,877	17,000
7	Council Bluffs	2,181,075	22,000	5,000	38,500	145,000	21,354
8	Waterloo	1,820,075	55,000	4,000	2,500	79,010	5,142
9	Clinton	529,600	95,000	2,500	5,000	31,500	7,700
10	Burlington	283,111	15,000	3,000	5,000	34,000	
11	Muscatine	1,009,785	15,000	2,700	1,800	30,025	918
12	Fort Dodge	1,078,520	12,000	15,000	1,000	10,000	
13	Keokuk	479,000	46,000	5,500	4,700	317,300	6,100
14	Marshalltown	1,115,400	17,500	1,000		19,000	1,000
15	Mason City	1,001,453	13,500	1,000		18,500	2,000
16	Boone	424,800	15,000	1,100		11,700	1,500
17	Iowa City	280,200	25,000	3,200	5,500	18,500	5,500
18	Oskaloosa	185,455	65,000	8,000	5,500	21,500	
19	Fort Madison	71,032	8,300		22,061		
20	Centerville	74,501	10,000	1,000	4,000	4,000	
21	Creston	37,730	4,000	250	18,000	3,000	
22	Oelwein	122,100	22,000	600	8,500	1,500	
23	Charles City	226,000	5,000	1,500			
24	Whetser City	454,200	12,000	1,000	17,700	500	
25	Grinnell	249,700	8,000	700	10,500	1,000	
26	Cedar Falls	270,460	10,000		5,300	15,000	
27	Shroutsville	145,020	13,000	920	6,000	1,300	
28	Fairfield	360,420	4,500	700	3,000	8,000	1,500
29	Albia	100,740	15,500	100	5,700	1,000	
30	Cherokee	111,420	18,350	800	800	800	
31	Red Oak	274,825		575	1,800	8,000	10,500
32	Perry	168,000	2,300	2,000	2,500	2,500	
33	Newton	273,820	6,000	1,000	7,000	6,500	
34	Atlantic	125,975	1,250	75	8,200	1,500	
35	Marion	29,520			2,500	2,000	
36	Washington	142,700	4,000	300	4,000	300	
37	Ama	265,568	8,000		2,500	1,000	
38	Le Mars	44,000	5,000	800	450	500	
39	Glennwood	69,000	500		1,500	1,500	
40	Mt. Pleasant	148,150	4,000	500	2,500	1,300	
41	Clarinda	130,800		1,000	8,000	300	
42	Chariton	111,200	8,000		5,000	300	
43	Decorah	108,410	15,175	1,275	3,400	2,300	
44	Maquoketa	122,000	12,500	10,000	3,000	2,500	
45	Carroll	104,010	30,000	500	3,250	500	
46	Independence	239,256	25,300		1,500		
47	Kathleville	139,309	13,200	400	4,300	400	
48	Eagle Grove	73,600	3,000	1,200	2,925	949	
49	Vinton	177,404	8,540	500	2,450	2,000	
50	Indianola	127,000			7,500	500	
51	Waverly	183,300	13,450	1,000	850	1,484	870
52	Knoxville	100,100	12,000	500	2,800	400	
53	Missouri Valley	125,500	36,500	600	7,000	500	
54	Denison	30,475	10,500	300	28	2,000	500
55	Beile Plaine	55,100	8,500		6,000		
56	Pella	200,104	82,500	600	1,484	870	
57	Spencer	97,001	1,351	450	2,800	400	
58	Anamosa	63,600	8,000	150	2,000	700	
59	Sheldon	65,122					
60	Algona						
61	Winterset	45,000	6,000	8,000	1,000		

YEAR OF MUNICIPAL POSSESSIONS.

No. in order of population	Bridges	Markets and public scales	Cemeteries	City electric light works	City water works	Land, buildings, books, furniture and apparatus	Libraries	Parks	Hospitals, docks, wharves and miscellaneous	No. in order of population
1	\$ 2,442,351	\$ 205,467	\$ 571,776	\$ 1,284,352	\$ 10,433,738	\$ 4,092,361	\$ 5,900,528	\$ 366,553		1
2	\$ 795,073	\$ 90,000	\$ 245,000		\$ 856,113	\$ 511,029	\$ 906,700	\$ 29,000		2
3	200,000	477				145,000	183,270	123,500		3
4						170,000	750,000	27,000		4
5		6,000			800,000	132,700	155,300			5
6	419,283	250	115		801,501	137,061	266,753	6,955		6
7	180,000	4,000			180,500	718,000	7,500			7
8	338,000				632,823	107,500	605,000			8
9		6,835			81,300	77,000	125,000			9
10	126,150	30,000	50,000		600,000	105,890	145,000			10
11	30,500	25,000	50,000		500,000	75,318	25,000	95,000		11
12	105,000	10,000			635,000	70,000	2,000			12
13	12,500	30,000	30,000		27,000	81,000	80,000			13
14	30	25,000			245,000	640,000	139,000	5,000		14
15	280				327,183	85,400	538,500	6,000		15
16	9,000				320,000	35,000	29,400			16
17	30,000	30,000			40,000	40,000	500			17
18	7,500		5,439		32,953	47,000				18
19			2,000		81,750	5,000				19
20			1,000		35,000					20
21					70,000	4,000	11,000			21
22					100,000	225,000	150,000			22
23	1,500				70,000	255,000	8,000	10,000		23
24	10,000	22,000	100,000		150,000	35,000	21,500	1,000		24
25		5,000	56,000		100,000	30,000	15,000			25
26	1,600	200	85,000		18,000	18,000	18,000			26
27		350	250	15,000	175,000	100,000	61,100			27
28	2,000				73,000	14,500	4,400			28
29	6,000	10,000			60,800	22,100				29
30	2,500	20,000	30,000		123,000	100,000	100,000			30
31	2,000	5,000	140,000		95,000	16,000	15,000			31
32		2,000	16,000		19,700	19,700				32
33		2,500			16,000	16,000	10,000			33
34		2,500			16,000	16,000	5,000			34
35			30,000		88,000	22,000	6,500			35
36		450	1,500		88,508	89,000	15,000			36
37	8,000				30,000	12,000	10,800			37
38		6,300	10,000	45,000	32,000	29,000	17,000			38
39		300	30,000		29,000	29,000				39
40					35,000	17,000	600			40
41					73,000	1,300				41
42	12,000				100,000	18,000	5,500			42
43		5,510			24,500	16,500				43
44					80,000	15,000				44
45					70,000	14,000	50,000			45
46					18,000	12,500				46
47					68,365	31,135				47
48					50,000	1,500	1,000			48
49					47,500	7,000	7,000			49
50					50,000	17,500	9,000			50
51					50,000	25,000	8,000			51
52						15,000	5,000			52
53										53
54										54
55										55
56										56
57										57
58										58
59										59
60										60
61										61

TABLE NO. 12—CONTINUED—VALUE AT CLOSE OF

No. in order of population	CITY	Total value of possessions	Municipal Buildings		Police Department	Fire Department	Police Department	Fire Department
			Land and buildings	Furniture and other property	Land, buildings, apparatus and other property	Land, buildings, apparatus and other property	Land, buildings, apparatus and other property	Equipment of streets and alleys
62	Iowa Falls	149,330	28,000	800	—	6,000	1,000	—
63	Manchester	147,500	12,000	1,500	50	6,500	45,000	—
64	Myrtle	4,500	800	—	3,000	—	2,500	—
65	Cresco	25,985	1,655	550	—	—	—	—
66	Hampton	82,750	—	—	—	3,750	—	—
67	Valley Junction	17,450	5,000	150	—	1,000	300	—
68	Harrison	75,774	5,000	300	—	3,000	1,500	—
69	Colfax	54,600	6,500	300	—	4,000	—	—
70	Jefferson	25,085	1,000	250	—	2,500	435	—
71	Osage	54,750	5,000	350	—	2,500	500	—
72	Storm Lake	91,988	—	—	—	1,750	958	—
73	Oseola	25,500	6,000	—	—	2,000	500	—
74	Emmetsburg	105,500	12,500	—	—	4,000	1,000	—
75	Tama	11,800	2,000	500	—	1,500	—	—
76	Seymour	58,705	800	50	25	1,500	350	—
77	New Hampton	107,000	—	—	—	25,000	—	—
78	See City	41,717	4,270	250	—	1,500	358	—
79	Nevada	66,700	2,000	200	1,500	5,000	—	—
80	Hawarden	60,175	1,000	100	—	2,000	75	—
81	Clarion	43,225	6,000	200	—	2,000	2,225	—
82	Tipton	71,400	5,000	—	—	2,400	—	—
83	Lake City	11,450	—	—	—	400	—	—
84	Monticello	71,122	3,000	175	15	2,150	1,510	—
85	Villias	25,800	4,000	500	—	2,500	800	—
86	Sigourney	25,000	—	—	—	—	—	—
87	Bloomfield	41,550	3,750	500	1,500	5,750	2,500	—
88	Onawa	65,500	2,000	250	—	2,000	—	—
89	Waukon	66,700	10,000	200	—	—	—	—
90	Kidon	37,450	1,000	50	—	1,000	—	—
91	Clear Lake	8,000	—	—	—	—	—	—
92	Rock Rapids	74,150	8,000	550	1,000	2,500	1,100	—
93	Eldora	115,000	4,000	—	—	2,500	45,000	—
94	Leon	41,500	200	—	—	3,000	—	—
95	Bedford	56,500	10,000	—	—	2,000	300	—
96	Ida Grove	86,400	13,000	2,000	—	1,700	—	—
97	Stuart	65,457	6,000	100	2,007	7,000	200	—
98	Marengo	34,408	4,125	175	—	800	—	—
99	What Cheer	28,550	3,800	150	—	3,500	400	—
100	Orrning	51,100	4,000	100	2,000	—	—	—
101	Toledo	50,125	30,000	200	—	2,000	325	—

*Water works and electric light works combined.

THE YEAR OF MUNICIPAL POSSESSIONS.

Bridges	Markets and public scales	Cemeteries	City electric light works	City water works	Libraries		Parks	Hospitals, docks, wharves and miscellaneous	No. in order of population
					Land, buildings, books, furniture and apparatus	Land and other property			
—	—	—	—	20,000	25,000	20,500	—	—	62
—	—	—	—	26,000	20,000	8,500	—	—	63
—	—	—	—	—	—	—	—	—	64
—	—	—	—	79,800	2,000	—	—	—	65
—	—	—	—	22,000	28,000	19,000	—	—	66
—	—	—	—	11,000	—	1,500	—	—	67
—	—	—	36,011	21,062	—	—	—	—	68
—	—	—	—	32,000	10,500	—	—	—	69
—	—	—	—	25,000	16,000	10,000	—	—	70
—	—	—	—	20,000	25,000	—	—	—	71
—	—	—	—	46,000	15,500	35,500	—	—	72
—	—	—	—	32,000	15,000	—	—	—	73
—	—	—	—	47,000	15,000	15,000	—	—	74
—	—	—	—	—	12,000	1,500	—	—	75
—	—	—	—	—	—	2,500	—	—	76
—	—	—	—	22,000	15,000	—	—	—	77
—	—	—	—	84,350	—	—	—	—	78
—	—	—	—	80,000	21,000	9,000	—	—	79
—	—	—	—	40,000	7,000	1,000	—	—	80
—	—	—	—	15,000	16,000	5,500	—	—	81
—	—	—	—	40,000	22,000	—	—	—	82
—	—	—	—	—	10,000	3,000	—	—	83
—	—	—	—	45,000	15,500	7,000	—	—	84
—	—	—	—	20,000	—	4,500	—	—	85
—	—	—	—	—	—	—	—	—	86
—	—	—	—	500	2,000	13,000	—	—	87
—	—	—	—	550	5,000	20,000	—	—	88
—	—	—	—	—	46,000	—	—	—	89
—	—	—	—	—	9,500	—	—	—	90
—	—	—	—	18,000	2,500	1,500	—	—	91
—	—	—	—	—	—	—	—	—	92
—	—	—	—	40,000	20,000	2,000	—	—	93
—	—	—	—	35,000	4,000	—	—	—	94
—	—	—	—	30,000	—	—	—	—	95
—	—	—	—	65,000	—	4,700	—	—	96
—	—	—	—	5,000	10,250	—	—	—	97
—	—	—	—	27,000	—	—	—	—	98
—	—	—	—	40,000	3,000	—	—	—	99
—	—	—	—	18,000	—	—	—	—	100

TABLE NO. 13—SUPPLEMENTARY INFORMATION, GIVING

No. in order of population	CITY	Mayor	Auditor	Treasurer	Engineer	Assistant engineer	City clerk	Assistant clerk	Marshal
1	Des Moines	\$5,500	\$2,200	\$2,000	\$2,100	\$2,000	\$1,800		\$1,800
2	Sioux City	3,000	1,500	1,500	1,500	1,800	1,300		1,380
3	Davenport	1,500		1,500	1,380	1,500	1,800		
4	Dubuque	1,400	1,400	1,500	2,000	1,770	1,400		1,500
5	Cedar Rapids	2,500	1,800	1,800	2,000	1,500	1,600	\$1,500	1,600
6	Council Bluffs	1,800	1,200	1,200	1,800	1,500	1,500	1,000	1,500
7	Waterloo	2,000	1,800	2,500	1,500	1,600	1,200		1,500
8	Clinton	500	600	600					1,200
9	Burlington	2,500	1,200	1,200	1,500	1,080	1,300	900	900
10	Ottumwa	1,800	1,300	900	1,200	613	1,300	780	
11	Muscatine	800		800	1,800	1,200			1,080
12	Fort Dodge	5,400		450	1,200	1,220	1,200		1,200
13	Keokuk	1,200			1,500	770	1,800		1,200
14	Marshalltown	1,600			1,200	720	1,200		1,200
15	Mason City	1,600	175	1,500	960	1,500	900	1,200	
16	Boone	1,000	50	50	1,500	1,000			
17	Iowa City	1,200	200	1,800	1,200	1,200			1,080
18	Oskaloosa	1,200	300	1,200		900			900
19	Port Madison	300	200	200	600	600			900
20	Centerville	1,000	50			780			900
21	Creston	1,000	200			800			180
22	Osceola	350	50	50	1,200		800	100	900
23	Charles City	300	40	1,200		1,000			780
24	Webster City	600	40			1,000		600	
25	Grinnell	300	100			900			840
26	Cedar Falls	500			480	500			780
27	Stramaoan	275		100		900			720
28	Fairfield	300	125			600			600
29	Albia	300	100	600		780			600
30	Cherokee	300	100			1,000			600
31	Red Oak	200	100			600			780
32	Perry	400	50	1,500		1,200			780
33	Newton	300	25			300			900
34	Atlantic	50	150			600			600
35	Marion	150	75			200			720
36	Washington	150	75			100			780
37	Ames	40	200	1,500		200			900
38	Le Mars	300	227	36		480			840
39	Glenwood	50	120			50			54
40	Mt. Pleasant	300	100			300			780
41	Clarinda	350				1,500			780
42	Chariton	50	180			600			600
43	Decorah	120				120			600
44	Maquoketa	350	50			450			600
45	Carroll	300	50	1,200	1,080	500			900
46	Independence	300	100			300			720
47	Eatherville	25	50			500			900
48	Eagle Grove	150				300			780
49	Vinton	300				300			720
50	Indianola	100	22			300			780
51	Waverly	100	100	100		300			720
52	Knoxville	300	24			180			600
53	Missouri Valley	300				300			720
54	Denison	300	100			175			720
55	Della Plaine	300	25			300			720
56	Pella	300	100	900		300			720
57	Spencer	300				300			720
58	Anamosa	50				250			840
59	Sheldon	50	25			480			600
60	Algona	50	40			1,080			720
61	Winterset	100		75		480			720
62	Iowa Falls	200	35			1,200			720
63	Manchester	50		180		540			720
64	Myrtle	50	40			100			480
65	Cresco	50	50			180			1,000
66	Hampton	100	30			100			1,111
67	Valley Junction	100				600			720
68	Harlan	75				900			600
69	Colfax	50	1			240			780

SALARIES OF HEADS OF DEPARTMENTS AND EMPLOYEES.

Schooler	Street commis- sioner	Weighmaster	Physician	Health officer	Council- men	Chief of fire de- partment	Assistant chief of fire depart- ment	Firemen	Police judge	No. in order of population
Number	Salary of each	Number	Salary of each	Number	Salary of each	Number	Salary of each	Number	Salary of each	No. in order of population
1	\$4,000	\$2,000	\$1,000		4	\$3,500	\$2,200	\$1,000	\$1,500	1
2	2,500	700	400		4	2,500	1,800	1,300	800	2
3	1,200	400	\$1,200		4	300	1,500	1,140	600	3
4	1,800	780	600		4	300	1,500	1,200	915	4
5	1,500	900	1,200		4	1,800	1,600	1,300	900	5
6	1,500	840	500		4	250	1,500	1,140	1,300	6
7	1,800	1,020	600		4	40	1,500	1,200	900	7
8	300	900	300		4	100	1,300	1,020	840	8
9	1,800	600	100		4	1,800	1,200	900	700	9
10	1,300	480	750		4	1,500	1,200	960	700	10
11	1,300	700	400		4	300	50	2	750	11
12	1,300	720	300		4	1,200	1,500	1,050	840	12
13	1,300	600	300		4	900	900	900	720	13
14	1,000	600	600		4	1,250	1,200	960	800	14
15	600	900	300		4	1,200	1,100	900	720	15
16	750	600	300		4	350	900	75	780	16
17	900	400	150		4	40	1,200	900	1,000	17
18	900	240	1,200		4	800	900	4	780	18
19	50	50	50		4	50	100	5	672	19
20	50	50	50		4	50	50		720	20
21	50	50	50		4	50	50		720	21
22	50	50	50		4	50	50		720	22
23	50	50	50		4	50	50		720	23
24	50	50	50		4	50	50		720	24
25	50	50	50		4	50	50		720	25
26	50	50	50		4	50	50		720	26
27	50	50	50		4	50	50		720	27
28	50	50	50		4	50	50		720	28
29	50	50	50		4	50	50		720	29
30	50	50	50		4	50	50		720	30
31	50	50	50		4	50	50		720	31
32	50	50	50		4	50	50		720	32
33	50	50	50		4	50	50		720	33
34	50	50	50		4	50	50		720	34
35	50	50	50		4	50	50		720	35
36	50	50	50		4	50	50		720	36
37	50	50	50		4	50	50		720	37
38	50	50	50		4	50	50		720	38
39	50	50	50		4	50	50		720	39
40	50	50	50		4	50	50		720	40
41	50	50	50		4	50	50		720	41
42	50	50	50		4	50	50		720	42
43	50	50	50		4	50	50		720	43
44	50	50	50		4	50	50		720	44
45	50	50	50		4	50	50		720	45
46	50	50	50		4	50	50		720	46
47	50	50	50		4	50	50		720	47
48	50	50	50		4	50	50		720	48
49	50	50	50		4	50	50		720	49
50	50	50	50		4	50	50		720	50
51	50	50	50		4	50	50		720	51
52	50	50	50		4	50	50		720	52
53	50	50	50		4	50	50		720	53
54	50	50	50		4	50	50		720	54
55	50	50	50		4	50	50		720	55
56	50	50	50		4	50	50		720	56
57	50	50	50		4	50	50		720	57
58	50	50	50		4	50	50		720	58
59	50	50	50		4	50	50		720	59
60	50	50	50		4	50	50		720	60
61	50	50	50		4	50	50		720	61
62	50	50	50		4	50	50		720	62
63	50	50	50		4	50	50		720	63
64	50	50	50		4	50	50		720	64
65	50	50	50		4	50	50		720	65
66	50	50	50		4	50	50		720	66
67	50	50	50		4	50	50		720	67
68	50	50	50		4	50	50		720	68
69	50	50	50		4	50	50		720	69
70	50	50	50		4	50	50		720	70

TABLE NO. 13—CONTINUED—SUPPLEMENTARY INFORMATION.

No. in order of population	CITY	Mayor	Auditor	Treasurer	Engineer	Assistant engineer	City clerk	Assistant clerk	Marshal
70	Jefferson	75					90		240
71	Osage	100					175		600
72	Storm Lake	24		250			300		720
73	Oscola	350		50			400		600
74	Emmetsburg	25		25			175		600
75	Tama	50		44	720	600	175		600
76	Seymour	50		50			240		720
77	New Hampton	60		50			1,800		720
78	Sac City	85		25			50		600
79	Nevada	100		1			250		300
80	Hawarden	100		50			150		600
81	Clarion	100		50			150		300
82	Pinton	100		60			120		720
83	Lake City	100		60			120		720
84	Monticello	100		60			100		300
85	Villisca	240					300		600
86	Sigourney	300		150			300		720
87	Bloomfield			200	1,200		150		420
88	Opawa	50				720	600		600
89	Waukon	120					200		780
90	Eldon	100		50			100		
91	Clear Lake	100		50			100		
92	Rock Rapids	60		75			120		780
93	Eldora	100		75			100		450
94	Leon	100		50			720		720
95	Bedford	100		50			75		450
96	Ida Grove	100		50			100		480
97	Stuart	50		50			200		220
98	Marengo	100		75			75		284
99	What Cheer	100		60			100		720
100	Comins	100		25			25		600
101	Toledo	50		50			500		840

*Acts as business manager of city.

GIVING SALARIES OF HEADS OF DEPARTMENTS AND EMPLOYEES.

Soldier	Street commissioner	Wagonmaster	Physician	Health officer	Councilmen Number Salary of each	Chief of fire department	Assistant chief of fire department	Firemen Number Salary of each	Police judge	No. in order of population
50	650				5	48				70
100				25	6			22		71
	720				8	24				72
50					5	50	50			73
300					6	20				74
	720				5	50				75
			90		5	16				76
85					6	17				77
					5	12				78
150	750			180	6	42				79
50	620				5	25				80
150	800		25		6	50				81
5		480		25	5	26				82
75	480				5	26				83
		570			5	24				84
	600	312		100	5	21				85
					5	50				86
100					5	50				87
					5	22				88
75					5	50				89
100					5	50				90
					5	22				91
300		720			5	22	50			92
50					5					93
50					5	41				94
50	480		25		5					95
					5	25				96
50	500		25		5	19				97
100	680				5	18				98
100					5	15				99
100	600				5	21	25			100
50			25	25	5	23				101

TABLE NO. 13—CONTINUED—SUPPLEMENTARY INFORMATION

[illegible]

GIVING SALARIES OF HEADS OF DEPARTMENTS AND EMPLOYEES

Superintendent of water works	Assistant superintendent of water works	Superintendent of light works	Chief engineer of water works	Assistant engineer of water works	Chief engineer of light works	Assistant engineer of light works	Librarian	Assistant librarian	Park commissioners	Park superintendent	No. in order of pop.
\$1,800			\$1,440	\$1,140			\$1,680			\$1,500	1
1,000			2,100				1,800			1,830	2
1,800	\$1,100		1,230	960			1,500	780		1,365	3
2,000							1,200	660			4
1,980			1,440				1,300	600	\$1,800	960	5
							780	300	300		6
							1,200	600	200		7
							1,000	500			8
							1,200	780		900	9
2,400	1,500		1,380	650			1,000	450	180		10
2,000	1,000		900	900			900	600			11
660			900				1,200	600	780		12
			1,030	900	\$ 180	\$ 750	1,200				13
1,500			1,080	900			1,200	540			14
700			1,005				900	420			15
											16
											17
											18
											19
											20
											21
900			1,000	720			480				22
1,800	500		500	720	900	900	1,000	480		150	23
		\$ 840	1,300	900			840	260			24
780		900	840								25
720											26
300			600	600			480	150			27
			900				420				28
600							370	153			29
1,200			1,250	900			500				30
300		1,280	1,030	620			840	300			31
600	480		750	740	480	750	480				32
1,300	900		1,300	720	840	900	540	150			33
800				900	840		720	120			34
					840		600				35
1,000			600		780		300				36
700						780	540	300			37
		1,500					480	180			38
							480				39
1,200	450						600	216			40
1,800			780	760			300	280			41
1,140	720	1,140	720	600			420				42
			579				300				43
225		675	225	180	675	540	600				44
300		1,200	720		840		300	540			45
480		900	660		750		480				46
900							280				47
720			840				720				48
											49
900		900	600	840			500	100			50
1,200			900	720			370				51
							300				52
840		1,200	960		900	840	600				53
420					720		420	180			54
840			1,080				500				55
							720				56
300		1,200	720	900	720		600	120			57
											58
											59
											60

TABLE NO. 13—CONTINUED—SUPPLEMENTARY INFORMATION,

No. in order of population	CITY	Police judge clerk	Police Captain	Police Lieutenant	Patrolmen	Patrol driver	Police matron
		Number	Salary of each	Number	Salary of each	Number	Salary of each
68	Harian						
69	Golfax						
70	Jefferson						
71	Osage						
72	Storm Lake						
73	Oswola						
74	Emmetsburg						
75	Tama						
76	Seymour						
77	New Hampton						
78	Sac City						
79	Nevada						
80	Harvard						
81	Clarion						
82	Tiptoe						
83	Lake City						
84	Monticello						
85	Vill sea						
86	Sigourney						
87	Bloomfield						
88	Onawa						
89	Waukon						
90	Eldon						
91	Clear Lake						
92	Rock Rapids						
93	Zidora						
94	Adair						
95	Bedford						
96	Ida Grove						
97	Stuart						
98	Marengo						
99	What Cheer						
100	Corning						
101	Toledo						

GIVING SALARIES OF HEADS OF DEPARTMENTS AND EMPLOYEES

[illegible]

TABLE NO. 14—CLASSIFIED MUNICIPAL

No. in order of population	CITY	Corporate Payments		Payments for General and Municipal Service Expense	
		Total	Per capita	Total	Per capita
	Grand total	\$11,777,239	\$ 15.78	\$ 5,683,657	\$ 7.51
1	Des Moines	\$ 1,338,829	\$ 15.50	\$ 894,960	\$ 10.37
2	Sioux City	882,958	18.06	164,619	9.57
3	Davenport	825,591	19.11	614,435	14.25
4	Dubuque	806,196	22.46	420,274	10.92
5	Cedar Rapids	700,282	21.34	325,144	9.90
6	Co. noll Bluffs	687,590	22.48	245,076	9.05
7	Waterloo	300,873	11.77	176,169	6.63
8	Clinton	534,142	18.06	297,497	11.63
9	Burlington	484,069	19.02	219,882	8.60
10	Ottumwa	199,836	9.07	111,231	5.05
11	Misaeline	251,027	15.55	62,305	3.85
12	Fort Dodge	377,905	19.75	195,089	8.70
13	Keeok	155,580	11.20	100,647	7.18
14	Marshalltown	117,009	8.05	56,888	4.25
15	Mason City	285,005	23.50	104,317	9.29
16	Boone	114,747	11.17	38,080	5.71
17	Iowa City	152,505	15.22	91,384	9.05
18	Oskaloosa	117,230	17.57	67,035	6.08
19	Fort Madison	91,536	10.98	35,872	6.22
20	Centerville	34,918	4.89	26,555	3.85
21	Cresco	16,349	11.05	38,617	5.87
22	Osceola	81,240	13.99	24,542	4.02
23	Charles City	65,028	11.14	29,080	5.04
24	Webster City	150,073	30.54	24,987	4.70
25	Cedar Falls	85,461	14.97	33,515	7.05
26	Shenandoah	115,482	23.04	35,454	8.98
27	Fairfield	86,811	7.39	20,221	4.06
28	Albia	110,160	27.17	23,402	4.73
29	Cherokee	55,593	7.37	19,005	4.43
30	Red Oak	45,330	9.28	17,529	3.59
31	Serry	39,884	8.26	19,073	3.97
32	Newton	59,037	14.93	25,167	5.44
33	Atlantic	149,093	32.43	31,703	6.90
34	Marion	95,855	21.02	17,457	3.83
35	Washington	23,576	5.35	17,507	3.90
36	Ames	51,182	11.69	12,965	2.94
37	Le Mars	104,139	24.66	27,979	6.22
38	Glenwood	49,798	9.81	30,078	7.23
39	Mt. Pleasant	2,970	5.94	9,282	2.80
40	Clairinda	52,923	13.32	14,217	3.67
41	Decorah	27,755	7.24	17,472	4.50
42	Maquoketa	33,126	14.00	9,743	2.56
43	Carroll	22,089	6.43	10,847	3.02
44	Independence	20,242	8.19	16,436	4.62
45	Eagle Grove	14,139	23.72	17,775	5.02
46	Esterville	22,792	16.64	16,641	4.78
47	Victon	67,447	19.78	12,184	3.58
48	Indianola	42,219	17.46	13,837	4.09
49	Waverly	22,794	14.31	18,778	4.14
50	Missouri Valley	79,778	24.29	15,458	4.78
51	Denison	47,126	14.71	18,299	4.15
52	Bellevue	31,447	9.85	15,045	4.99
53	Pella	22,525	6.97	10,773	3.07
54	Sheldon	20,122	8.33	11,607	4.08
55	Spencer	30,725	9.84	13,692	4.38
56	Algonquin	19,150	20.23	14,159	9.85
57	Sheldon	50,250	16.75	9,350	2.11
58	Sheldon	19,800	6.67	15,877	4.64
59	Algonquin	15,068	6.25	11,083	3.97
60	Algonquin	70,235	24.15	12,477	3.32
61	Winterest	35,180	12.48	14,314	5.07

PAYMENTS, TOTAL AND PER CAPITA.

Payments for Municipal Industrial Expense		Payments for Outlay				Payments for Decrease of Indebtedness		No. in order of population
Total	Per capita	Other than for Municipal Industries		For Municipal Industries		Total	Per capita	
		Total	Per capita	Total	Per capita			
\$	1,176,575	\$ 1.58	\$ 2,572,293	\$ 3.44	\$ 965,815	\$ 1.32	\$ 1,438,949	\$ 1.93
1	40,109	.46	209,842	2.43	127,833	1.47	66,605	.77
2	49,059	.66	251,335	3.52	79,418	1.67	77,386	1.64
3	233		115,618	2.68	36,295	.84	56,000	1.31
4	609	.01	257,324	6.09	298		186,514	4.84
5	2,04		148,165	1.49	50,746	1.54	109,028	2.56
6	48,113	1.63	10,301	10.31	54,819	1.88	49,788	1.59
7	19		31,119	1.14			66,666	3.50
8			2,117	.07			34,518	1.36
9			291,274	9.51	629	.03	40,868	.68
10	22,483	1.49	19,125	.86	27,611	1.25	9,386	.42
11	86,716	2.27	24,351	1.50	35,063	2.26	92,242	5.67
12	37,905	1.36	128,278	2.30	18,716	1.30	5,683	.13
13	6,481	.45	23,717	1.79	791	.05	24,244	1.73
14	22,807	1.70	6,140	.44	28,158	2.10	3,065	.26
15	24,117	2.15	27,209	8.85	31,676	2.76	8,107	.73
16	72,497	2.17	20,658	1.99	3,702	.33	9,700	.94
17	25,081	2.49					37,090	3.68
18	1,385	.04	47,673	4.97			19,136	1.28
19	1,030	.12	22,457	2.32			12,716	1.41
20	298	.04	2,916	.42	1,049	.15	5,300	.46
21	1,537	.23	1,765	.27			34,430	4.98
22	8,861	1.49	22,351	2.33	4,868	.81	22,351	2.33
23	4,075	.69	9,788	1.65	10,239	1.74	11,918	2.02
24	42,715	8.21	60,985	11.72	18,409	3.58	11,977	2.29
25	16,328	3.24	5,098	1.19	2,124	.42	27,000	6.07
26	9,455	1.88	2,057	.41	50,941	11.96	17,655	5.31
27	8,238	1.63	5,462	1.10	10,038	2.05	1,020	.38
28	55,460	1.69	54,062	11.05	15,160	3.96	5,132	1.04
29	3,969	.81	2,024	.41	486	.09	8,140	.83
30	5,593	1.11	3,845	.64	6,038	2.05	9,237	1.88
31	9,712	2.01	5,228	1.08	4,713	.96	1,158	.24
32	11,899	3.57	2,678	.56	10,302	2.20	14,414	3.82
33	66,844	14.26	14,309	1.44	5,498	1.19	5,498	1.19
34	26,029	5.71	32,044	7.92	5,028	1.10	15,300	3.26
35	1,682	.38	277	.06			4,023	.92
36	12,785	2.91	4,742	1.01	18,800	4.30	2,154	.51
37	33,219	7.88	15,696	3.79	25,082	5.93	2,177	.51
38			5,649	1.88			5,000	1.20
39	2,275	.50	131	.03	1,255	.31	2,967	.74
40	18,488	4.78	2,285	.69	7,865	2.03	5,908	2.45
41	3,718	.97	612	.13	2,130	.56	2,132	.52
42	30,279	7.98	4,229	1.12			8,805	2.34
43	3,303	.92	6,337	1.74	2,688	.75		
44	4,216	1.17	5,414	3.09	9,909	2.69	2,780	.77
45	8,148	2.30	56,388	15.91	683	.16	1,150	.33
46	10,567	6.06	12,025	3.42	10,567	2.69	6,146	1.74
47	20,779	5.95	12,057	3.82	17,492	5.13	5,429	1.60
48	1,858	.55	21,298	6.28	4,214	1.25	1,908	.48
49	22,194	6.63	4,822	1.45	3,004	.89	4,000	1.30
50	79,777	11.06	6,097	1.85	15,029	4.57	4,887	1.49
51	13,777	4.29	4,690	1.46	12,411	4.19	2,000	.56
52	28,263	2.84	4,280	1.34	1,785	.56	1,968	.61
53	4,822	1.52	2,027	.79	2,300	.72	1,800	.56
54	7,850	2.14					5,000	1.14
55	1,305	.48	14,376	4.61	702	.24	30	.08
56	14,159	4.82	988	.38	10,159	3.44	19,092	6.48
57	24,878	9.28	2,272	.75	12,850	4.27		
58	3,489	1.18	40	.01			2,991	.86
59	4,151	2.09	221	.07	872	.19	71	.08
60	11,624	3.31	23,413	8.05	3,571	1.23	2,140	.74
61	11,089	3.49	1,499	.38	11,089	3.93	3,276	.93

TABLE NO. 14—CONTINUED—CLASSIFIED

No. in order of population	CITY	Corporate Payments		Payments for General and Municipal Service Expense	
		Total	Per capita	Total	Per capita
46	Iowa Falls	59,236	21.15	11,074	3.99
47	Manchester	29,014	7.26	11,256	4.12
48	Mayo	4,423	1.66	2,000	.77
49	Creco	27,977	10.02	9,561	3.74
50	Hampton	46,227	17.69	13,200	5.05
51	Valley Junction	19,399	7.23	11,134	4.31
52	Harlan	45,007	16.34	5,176	2.01
53	Colfax	29,909	11.85	11,144	4.42
54	Jefferson	31,551	12.17	12,745	5.14
55	Osage	22,791	9.32	9,928	4.06
56	Storm Lake	23,027	11.34	9,290	3.82
57	Osceola	31,551	12.17	12,745	5.14
58	Emmetsburg	24,405	10.49	10,819	4.68
59	Tama	16,804	7.73	9,500	4.14
60	Seymour	24,070	10.77	7,181	3.14
61	New Hampton	40,281	30.34	11,971	5.29
62	Sao City	19,257	8.78	12,891	5.82
63	Nevada	40,428	18.23	32,523	15.68
64	Hawarden	39,245	18.62	4,201	1.96
65	Clarion	56,638	28.39	14,380	6.97
66	Tipton	44,222	11.99	17,968	8.77
67	Lake City	15,772	7.72	4,286	2.10
68	Monticello	23,937	12.54	9,067	4.87
69	Vilna	16,849	8.28	9,014	4.42
70	Algona	15,494	7.61	8,214	4.05
71	Sioux City	92,854	26.03	7,566	3.78
72	Bloomfield	36,329	17.93	5,435	2.68
73	Osawa	18,532	9.15	7,888	3.90
74	Waukon	14,146	6.95	3,569	1.66
75	Eldon	23,459	11.59	5,880	2.90
76	Clear Lake	30,015	17.96	6,070	3.04
77	Rock Rapids	39,081	19.58	6,990	3.70
78	Eldora	19,512	9.80	20,445	8.23
79	Leon	51,105	27.14	14,001	7.44
80	Bedford	15,519	8.28	8,008	4.59
81	Ida Grove	25,361	13.88	4,927	2.53
82	Stuart	14,426	8.09	7,506	4.20
83	Marengo	25,124	14.78	1,706	.99
84	What Cheer	19,053	11.18	8,501	5.05
85	Corning	22,739	14.01	5,876	3.61
86	Toledo				

MUNICIPAL PAYMENTS, TOTAL AND PER CAPITA.

Payments for Municipal Industrial Expense			Payments for Outlay			Payments for Decrease of Indebtedness			No. in order of population
Total	Per capita	Other than for Municipal Industries		For Municipal Industries		Total	Per capita	Total	
		Total	Per capita	Total	Per capita				
2,967	1.06	24,146	8.62	6,175	2.21	14,874	5.52	46	
2,859	1.22	1,670	1.07	1,800	.96	819	.29	47	
		1,365	.89					48	
2,959	.78	2,909	1.15	5,490	2.06	7,389	2.78	49	
4,449	1.70	23,906	8.58	728	.28	4,414	1.68	50	
		155	.05			8,677	3.13	51	
10,778	4.19	854	.23	15,089	6.11	9,510	3.70	52	
5,507	2.39	1,308	.48	61	.02	11,944	4.73	53	
11,115	2.97			1,696	.69	800	.19	54	
2,022	1.24	904	.47	2,598	1.06	6,999	2.68	55	
9,844	2.45	2,917	1.08	5,553	2.29	4,731	1.95	56	
208	.14			8,471	3.39	7,482	2.90	57	
2,778	1.19			1,424	.61	8,136	3.50	58	
5,315	2.32	225	.10			1,701	.77	59	
12,163	5.72	906	.40	1,802	.66	2,178	.95	60	
15,329	6.69	2,124	.94	10,457	4.59	6,500	2.86	61	
9,706	1.71	631	.19	2,250	1.04			62	
2,028	.69	1,099	.48	1,276	.59	2,615	1.28	63	
15,419	7.79	1,876	.89	15,739	7.48	1,000	.47	64	
1,888	.92	26,125	17.51	903	.35	5,742	2.74	65	
4,549	2.32	18,048	8.82	1,696	.81	2,000	.97	66	
100	.24	1,022	.49	2,284	1.16	7,000	2.73	67	
5,122	2.99	774	.38			8,784	4.80	68	
2,045	1.49	72	.04	2,348	1.10	2,470	1.21	69	
5,632	2.47	18	.01	2,200	1.08			70	
10,478	5.58	5,780	2.83	9,705	4.83	22,885	11.28	71	
20,197	9.97			7,380	3.65	2,161	.96	72	
1,970	.97	1,804	.84	1,076	.53	6,294	3.11	73	
6,24	3.68			2,963	1.96			74	
2,919	1.44	7,155	3.56			5,290	2.68	75	
32,624	11.28	5,681	1.01	7,906	3.70			76	
1,709	.86	21,113	10.58	9,369	4.64			77	
2,068	1.85	800	.15	8,070	2.79	500	.39	78	
766	.40					26,348	19.30	79	
9,068	1.11			2,842	1.38	2,000	1.06	80	
11,312	6.14	433	.23	9,689	4.93			81	
1,860	1.04					5,100	2.85	82	
18		2,540	1.47	30,163	11.74	1,000	.58	83	
2,443	2.62	2,186	1.87	1,831	.79	2,492	1.43	84	
8,227	3.61	8,028	4.94	1,838	.82	1,675	1.03	85	
								86	
								87	
								88	
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								100	

TABLE NO. 15—CLASSIFIED MUNICIPAL

No. in order of population	CITY	Corporate Receipts	
		Total	Per capita
	Grand total.....	\$ 12,170,538	\$ 16.31
1	Des Moines.....	\$ 1,071,163	\$ 17.08
2	Sioux City.....	838,038	18.56
3	Davenport.....	819,589	19.04
4	Dubuque.....	833,015	22.17
5	Cedar Rapids.....	874,217	20.25
6	Council Bluffs.....	700,870	13.92
7	Waterloo.....	294,543	11.63
8	Clinton.....	221,354	17.58
9	Burlington.....	448,885	19.80
10	Ottumwa.....	219,031	9.95
11	Muscatine.....	219,038	15.43
12	Fort Dodge.....	311,014	20.01
13	Kokuk.....	145,580	11.12
14	Marshalltown.....	100,550	8.26
15	Macon City.....	281,345	25.04
16	Boone.....	118,808	11.49
17	Iowa City.....	139,508	13.82
18	Osaka.....	120,375	12.70
19	Fort Madison.....	105,907	11.90
20	Centerville.....	35,283	8.08
21	Creston.....	73,781	10.43
22	Osceola.....	79,472	13.18
23	Charles City.....	71,307	12.65
24	Webster City.....	132,342	20.9
25	Grinnell.....	101,821	16.23
26	Cedar Falls.....	120,325	25.78
27	Shenandoah.....	35,054	7.04
28	Fairfield.....	104,643	21.09
29	Albia.....	34,111	6.88
30	Cherokee.....	41,309	8.45
31	Red Oak.....	45,119	9.35
32	Perry.....	49,670	14.06
33	Newton.....	147,131	21.65
34	Atlantic.....	97,184	31.41
35	Marion.....	22,130	5.10
36	Washington.....	124,411	25.78
37	Ames.....	103,800	24.37
38	Le Mars.....	42,324	10.18
39	Greenwood.....	17,640	4.15
40	Mt. Pleasant.....	56,850	14.68
41	Clarinda.....	22,087	8.37
42	Chariton.....	62,435	13.72
43	Decorah.....	30,418	5.68
44	Maquoketa.....	29,625	8.27
45	Carroll.....	34,682	16.07
46	Independence.....	50,747	14.98
47	Estherville.....	61,419	18.54
48	Eagle Grove.....	42,637	12.08
49	Vinton.....	50,920	15.25
50	Indianola.....	74,246	22.51
51	Waverly.....	48,672	14.99
52	Knoxville.....	22,327	29.88
53	Missouri Valley.....	22,321	7.0
54	Decatur.....	26,641	8.20
55	Bellevue.....	33,048	10.70
56	Pella.....	67,745	21.59
57	Spencer.....	47,988	15.96
58	Anamosa.....	15,312	6.14
59	Sheldon.....	22,871	5.73
60	Algona.....	62,143	21.35
61	Winterset.....	34,301	12.17
62	Iowa Falls.....	68,034	21.46
63	Manchester.....	23,595	8.43
64	Mystic.....	4,444	1.66

RECEIPTS, TOTAL AND PER CAPITA.

No. in order of population	Receipts from General and Commercial Revenue		Municipal Service Income		Municipal Industrial Income		Receipts from Loans Increasing Indebtedness, Interest and Refund	
	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita
	\$ 6,510,014	\$ 8.72	\$ 307,831	\$.42	\$ 1,656,488	\$ 2.22	\$ 3,696,283	\$ 4.95
1	\$ 1,014,387	\$11.74	\$ 80,248	\$.92	\$ 35,492	\$.41	\$ 341,096	\$ 2.96
2	614,382	10.77	26,004	.54	136,356	2.33	211,296	4.42
3	559,833	12.30					290,226	6.74
4	470,100	12.11	1,600	.04	1,046	.03	380,770	9.80
5	367,700	12.12	25,000	.79	115,911	2.53	335,456	10.71
6	365,092	9.05	2,753	.09	115,723	3.94	317,302	10.84
7	232,408	8.71	4,308	.16			57,827	2.16
8	225,495	8.81					104,147	4.97
9	226,301	9.30			719	.03	236,916	10.56
10	132,145	6.91	6,983	.32	52,508	2.41	6,995	.31
11	135,487	11.47	1,272	.07	54,026	2.34	5,028	.55
12	105,672	6.79	15,000	.51	31,732	2.01	170,001	10.94
13	129,850	9.37	2,217	.10	6,004	.43	17,000	1.35
14	61,987	4.57	214	.02	42,128	8.14	7,121	.52
15	104,969	3.96	2,404	.34	164,377	3.97	128,850	11.15
16	68,712	6.44	555	.06	39,382	2.95	19,050	1.84
17	42,919	4.26	25,904	2.27	22,502	2.23	51,073	5.00
18	61,100	6.76	1,240	.56			51,029	5.39
19	78,006	8.54	3,678	.44	835	.04	25,628	2.88
20	31,537	4.98	479	.07			307	.08
21	40,059	9.07	154	.03	7,737	.25	2,801	.40
22	32,349	5.37	886	.15	9,481	1.58	36,737	6.08
23	46,937	7.97	1,678	.18	13,418	2.38	9,324	1.58
24	39,350	7.55	310	.06	56,429	10.84	56,453	10.84
25	62,881	12.48	2,272	.44	11,077	2.38	4,000	.53
26	27,438	5.47	1,688	.34	14,519	2.90	85,579	17.07
27	36,250	5.28	1,823	.26	6,981	1.40		
28	29,168	6.68	2,943	.79	6,942	.79	68,792	11.83
29	29,059	5.84	37	.07	3,509	.72	1,566	.31
30	24,133	4.94	1,700	.35	7,278	1.49	8,178	1.67
31	29,034	9.91	1,417	.29	14,572	3.02	1,078	.08
32	11,911	2.27			11,911	2.27	17,163	3.71
33	14,516	3.14	67,280	12.19	73,903	16.01	1,435	.31
34	23,517	6.16	2,309	.52	39,487	8.66	31,811	6.97
35	21,402	4.80	24	.02				
36	38,113	8.70	85	.01	8,319	1.92	12,180	2.78
37	29,587	7.01	800	.20	54,922	13.00	18,431	4.86
38	7,44	7.96	796	.18			10,000	2.60
39	11,056	2.74	104	.02	1,724	.42	4,728	1.17
40	27,708	7.17	753	.20	27,656	7.11	18,431	4.86
41	32,515	6.15	82	.02	5,941	1.54	2,548	.66
42	21,010	5.54	2,305	.58	28,149	7.42	1,071	.28
43	14,970	4.16			5,448	1.52		
44	30,942	5.57	730	.22			73	.02
45	22,139	6.32	119	.03	7,724	2.16	62,821	17.71
46	30,238	5.75	1,111	.31	37,089	10.54	1,300	.38
47	39,549	6.04	304	.03	36,806	7.90	13,870	4.07
48	14,529	4.23	715	.16	9,224	1.16	29,000	6.06
49	23,429	7.82	2,170	.60	23,204	6.95	102	.03
50	35,925	7.63	174	.06	28,873	8.04	20,674	6.29
51	27,385	5.55	23	.01	27,385	5.55		
52	17,632	5.33			5,915	1.86	71,700	22.49
53	15,702	4.02	78	.02	6,405	2.03	46	.03
54	22,356	6.06	4,771	1.30	2,885	.80	29	.01
55	22,041	10.20			1,897	.44		
56	22,860	7.76	119	.04	20,528	6.90	19,238	6.33
57	12,551	4.17	208	.07	35,134	11.69	95	.03
58	10,782	2.97	2,187	.76	1,808	.50	535	.16
59	30,506	3.59	9	.00	6,273	2.11	73	.03
60	35,748	12.29	2,101	.74	23,687	8.14	547	.19
61	15,647	5.55			17,250	6.15	17,254	4.71
62	35,114	12.50			6,638	2.37	15,504	5.55
63	16,978	6.15	25	.01	6,043	2.19	230	.08
64	4,444	1.66						

TABLE NO. 15—CONTINUED—CLASSIFIED

No. in order of population	CITY	Corporate Receipts	
		Total	Per capita
65	Cresco	28,223	10.61
66	Hampton	46,597	17.49
67	Valley Junction	21,656	8.17
68	Marion	47,369	18.43
69	Colfax	29,561	11.81
70	Jefferson	29,063	8.34
71	Osage	23,542	9.42
72	Storm Lake	22,790	9.27
73	Oswego	29,566	12.11
74	Emmetsburg	24,649	10.34
75	Tama	18,964	8.15
76	Seymour	21,274	10.73
77	New Hampton	47,553	20.88
78	San City	17,724	8.05
79	Nevada	38,405	18.70
80	Hawarden	33,678	16.03
81	Clarion	56,950	27.58
82	Tippecanoe	44,981	21.47
83	Lake City	16,972	8.50
84	Monticello	16,856	13.14
85	Villars	39,027	9.82
86	Algouney	18,028	8.87
87	Bloomfield	54,557	25.50
88	Onawa	37,161	18.24
89	Waukon	16,805	8.29
90	Eldon	13,791	6.77
91	Clear Lake	27,065	11.80
92	Rock Rapids	33,485	20.50
93	Elkora	40,755	20.42
94	Leon	17,049	8.56
95	Bedford	51,282	27.23
96	Iola Grove	14,630	7.81
97	Stuart	25,282	13.83
98	Marengo	13,808	7.81
99	What Cheer	23,471	14.81
100	Cornish	20,826	12.23
101	Toledo	27,695	14.33

MUNICIPAL RECEIPTS, TOTAL AND PER CAPITA.

Receipts from General and Commercial Revenue		Municipal Service Income		Municipal Industrial Income		Receipts from Loans Increasing Indebtedness; Interest and Refund		No. in order of population
Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	
14,561	6.53	221	.08	3,306	1.21	8,235	2.96	65
26,449	6.29	1,180	.45	5,219	2.00	22,423	8.95	66
20,373	7.91			661	.23			67
29,954	7.77			50,590	10.34	822	.22	68
18,960	7.39	775	.31	5,007	1.96	5,302	2.12	69
12,021	4.83			5,278	2.13	3,364	1.36	70
12,749	5.21	283	.11	8,646	3.29	1,967	.81	71
15,023	6.19	65	.02	5,219	1.36	4,353	1.79	72
16,816	6.96	207	.08	1,235	.55	10,917	4.52	73
5,905	2.15	5,904	2.54	5,129	2.21	8,002	3.44	74
16,097	7.01	102	.07	2,445	1.07			75
11,454	5.90			31,757	8.15	1,363	.61	76
39,549	8.59			27,956	12.29			77
9,709	4.41	129	.06	1,309	1.50	4,571	2.98	78
14,264	6.79	308	.05	2,821	1.78	20,942	9.38	79
9,394	4.41	28	.02	18,994	9.01	7,302	3.49	80
12,061	6.13	1,200	.58	5,709	1.30	40,389	19.57	81
29,555	14.41			5,416	2.64	9,040	4.42	82
7,469	3.60	71	.03	1,900	.95	7,500	3.78	83
15,649	7.63	204	.10	5,308	2.50	5,909	2.80	84
11,787	5.78	378	.18	2,754	1.33	5,108	2.51	85
15,072	7.41	386	.19	2,568	1.24	57	.02	86
16,103	7.94	736	.36	17,448	8.60	20,270	10.00	87
8,828	4.30			15,067	7.43	15,269	6.55	88
12,635	6.29	177	.08	2,808	1.34	1,163	.58	89
4,319	2.15	680	.34	8,386	4.11	546	.27	90
10,396	5.17			4,574	2.27	9,065	4.50	91
8,195	4.19	1,101	.65	22,510	11.21	677	.34	92
12,427	6.29	5,137	1.37	5,191	2.60	20,960	10.55	93
12,571	6.31			4,208	2.21	80	.04	94
12,172	6.46	71	.04	778	.41	38,299	20.22	95
8,008	4.32	501	.21	6,025	3.33	94	.05	96
6,303	3.45	175	.09	8,742	4.79	10,945	5.50	97
9,137	5.12	288	.21	2,123	1.19	2,310	1.29	98
5,139	2.98					20,345	11.33	99
11,453	6.73	415	.28	4,731	2.48	4,671	2.74	100
11,863	7.30	29	.02	2,834	1.74	8,868	5.47	101

TABLE NO. 16—WATERWORKS, GENERAL

No. in order of population	CITY	Water Works					
		Municipal					
		Number of miles of mains	Number of fire hydrants	Cost (rate per hydrant), for year	Water Rate per M Gallons		Number of meters
					Maximum	Minimum	
1	Des Moines						
2	Sioux City		555		\$.25		6,886
3	Davenport						6,886
4	Dubuque						
5	Cedar Rapids	67	513		.25	.08	5,505
6	Council Bluffs	62	386	\$ 30.00	.35	.10	4,500
7	Waterloo	50	504				4,500
8	Clinton						
9	Burlington						
10	Ottumwa	38	294				1,250
11	Muscatine	35	364		.35	.05	3,000
12	Port Dodge	27	186		.50	.08	2,005
13	Kokuk	30	102	50.00			1,375
14	Marshalltown	30	335		.40	.07	2,350
15	Mason City	31	200		.49	.10	2,120
16	Boone	22	234		.66	.10	1,320
17	Iowa City						
18	Oskaloosa						
19	Fort Madison						
20	Centerville						
21	Creston						
22	Osceola	11	62		.40	.15	964
23	Charles City	17	96		.30	.07	916
24	Weber City	18	74		.30	.07	860
25	Griswold	15	79		.40	.30	1,009
26	Cedar Falls	19	125		.30	.08	1,500
27	Bernadonah	13	101		.30	.09	850
28	Fairfield	12	66		.40	.15	620
29	Albia	7	54		.40	.17	300
30	Cherokee	10	54		.35	.10	1,100
31	Red Oak	13	80		.35	.10	1,100
32	Perry	12	75		.50	.10	2,000
33	Newton	17	98	35.00	.40	.15	925
34	Atlantic	15	115		.35	.10	1,000
35	Marion						
36	Washington	10	120		.40		850
37	Ama	14	75		.40	.15	717
38	Le Mars						
39	Glenwood	3	21		.60	.30	180
40	Mt. Pleasant	11	77		.50	.20	477
41	Clarinda	18	120		.30	.30	602
42	Chariton	4	65		.30		170
43	Decorah	6	55		.30	.15	520
44	Maquoketa	15	100		.16	.05	1,040
45	Carroll	5	44		.35	.07	700
46	Independence	8	90	38.00	.35	.15	457
47	Fertville	1	32		.30		280
48	Eagle Grove	5	37	28.00	.30	.00	263
49	Vinton	7	50		.40	.08	
50	Indianola						
51	Waverly	10	85		.40	.08	465
52	Knoxville	8	47		.35	.20	305
53	Missouri Valley	15	60		.35	.12	600
54	Denison	12	60	25.00	.30	.06	475
55	Belle Plaine	10	60	30.00	.25		315
56	Pella	10	56				180
57	Spencer	30	35		.25	.15	307
58	Anamosa	3	17		.40		450
59	Sheldon	6	64				475
60	Algona		47		.40	.20	529
61	Winterset						385

INFORMATION AND COST OF SERVICE.

Water Works								Other City Enterprises					No. in order of population
Private or Corporation								Miles of Sewers					
Number of miles of mains	Number of fire hydrants	Cost (rate per hydrant), for year	Water rate per M Gallons		Number of connections	Number of meters	Miles of paving	Sanitary	Storm	Miles of permanent walk	Acres in park		
			Maximum	Minimum									
164	1,750		\$.30		14,400	14,042	123	142.1	2.4		777	1	
41	55.7						81	55.7	45.2	200		260	2
86	811	\$ 28.00	.25	.08	2,997	4,197	87	85.3	12	97		365	3
47	429						47	42.5	11.5	150		163	4
36	67.8						36	67.8	18.5	138		164	5
60							59	60	1.7	241		793	6
40	202	60.00	.30		5,001	2,462	39	60	1.5	125		192	7
40	454		.25	.10	5,500	200	16	37		101		86	8
							20	25		150		100	9
							20	25		40		87	10
							20	20	17	110		101	11
							24	12	7	81		73	12
							15	38	5	85		40	13
							11	39				60	14
							7	28	8			3	15
							19	36	3	66		95	1
							13	31	27			1	17
							11	11.5	6	145		17	18
							10	15.7	.5	30		30	19
							9	9	3	25		25	20
							2	8	1	56		53	21
							2	15	1.5	30		80	22
							6	6	12	2		4	23
							6	14	3.5	74		3	24
							10	14.5	3	49		2	25
							6	13.5	25	25		24	26
							4	17	6.5	30		3	27
							4.2	2	3.5	25		14	28
							10	7.3	2	50		4	29
							4	11	.5	30		20	30
							14.5	13				4	31
							11	10		15		3	32
							6.5	20	2	30		3	33
							4.2	12				3	34
							1.5	13	9	21.5		2	35
							1	16		16		6	36
							1	4.5	2	18		10	37
							9	18	8	25		34	38
							2.3	4		30		29	39
							5	5				8	40
							4	5	2			5	41
							4	6				6	42
							2.5	9		39		44	43
							2.5	4	2			82	44
							1					4	45
							2	6	3.5	30		26	46
							2.75	6	.5	25		2	47
								6.5		20		40	48
								11.5		18		9	49
								7		25		12	50
							2	9	1	19		4	51
								6		15		20	52
							9	2.5		19			53
							1	4.5					54
							1	3					55
							2	3					56

TABLE NO. 16—CONTINUED—WATERWORKS.

No. in order of population	CITY	Water Works					
		Municipal					
		Number of miles of mains	Number of fire hydrants	Cost (rate per hydrant), for year	Water Rate per M Gallons		Number of meters
					Maximum	Minimum	
62	Iowa Falls	4	60	40	.30		
63	Mandeville	4	48	40.00	.40		500
64	Mystie						340
65	Cresco	4	25		.40		463
66	Hampton	5	28		.40	.12	260
67	Valley Junction	5	17	32.00			411
68	Harlan	4	43	7.50	.30	.10	200
69	Colfax	5	53	28.00	.30	.10	420
70	Jefferson						
71	Orange	4	42		.40	.10	549
72	Storm Lake	5	40		.35		420
73	Oreola	3	32				190
74	Emmetsburg	10	40		.35	.11	375
75	Tama	6	50		.40	.15	210
76	Seymour	3	37		.25	.08	40
77	New Hampton	6	32	10.00	.30	.10	320
78	Sac City	4	48		.50	.20	400
79	Nevada	4	66		.40	.04	168
80	Hawarden	3	38	13.15	.35	.10	190
81	Clarion	4	32		.40	.08	220
82	Tipton	5	60		.40		290
83	Lake City	4	35				300
84	Monticello	3	35				620
85	Villars	3	32	23.00	.50	.10	222
86	Sourthern	4	7				150
87	Bloomfield	4	55		.40	.25	120
88	Onawa	3	40		.35	.10	95
89	Waukon	5	54		.20	.35	265
90	Eldon	1	18		.35	.10	90
91	Clear Lake	3	50				400
92	Rock Rapids	6	39	34.68	.50	.20	450
93	Eldora	4	49		.40	.30	463
94	Leola	6	98				119
95	Bedford	3	32	25.00	.30		
96	Ida Grove	3	41	35.00		.25	25
97	Stuart	3	4		.35	.25	25
98	Marengo	3.5	40	28.00	.25		120
99	Whit Chief	4	4		.25		40
100	Cornell	3.5	30		.35		320
101	Toledo				.40	.15	

GENERAL INFORMATION AND COST OF SERVICE.

Water Works							Other City Enterprises					No. in order of population
Private or Corporation							Miles of paving	Miles of Sewers		Miles of permanent walk	Acres in park	
Number of miles of mains	Number of fire hydrants	Cost (rate per hydrant), for year	Water Rate per M Gallons		Number of connections	Number of meters		Sanitary	Storm			
			Maximum	Minimum								
							2.5	5			25	
							1		.5			
							4	10	3	18	10	
								2.5		11	12	
								6.9	2.5	12		
							3	5			1	
							1	1.75		8		
							1	1		25		
							4	4	2	15	60	
							1.75	1.5				
								6			16	
								4		9	5	
										14	1.5	
							1.5	7.25	.75			
								7.5	9	10	4.4	
								2.5		9	5	
							.75		2		1.5	
							.75		3		4	
								2.5		37.5	1.6	
								3.5		10	40	
								7	2.75	8	2	
								.50				
							5	2	2.5	30	1	
										12		
								5.5	1	10	15	
								4.5		17		
							3	4	12	3.5	4	
							4	3.5			20	
								2				
							8	6	.75	30		
											27	
										6	3	
							.60		.25	8		
										6	3	
							3	7		8		

TABLE NO. 17—STREET LIGHTING.

No. in order of population	CITY	Plant Owned and Operated by					
		Arc Light; Candle Power					
		All Night			Moonlight		
		Number	Price each per annum	Candle power	Number	Price each per annum	Candle power
1	Des Moines	370	\$ 65.00	2,000			
2	Sioux City	99	75.00	2,000			
3	Davenport	619	80.00	2,000			
4	Delaware	425	60.00	2,000	402	55.00	
5	Cedar Rapids	389					
6	Council Bluffs	151	85.00	4,500			
7	Waterloo	141	68.00	4,500			
8	Clinton	94	60.00	1,500			
9	Burlington	301	60.00	2,000			
10	Ottumwa						
11	Muscatine	50	80.00	2,000			
12	Fort Dodge	161	70.00				
13	Kokoski			2,000			
14	Marshalltown			50.00			
15	Mason City	117	60.00	2,000			
16	Boone						
17	Iowa City				172	56.00	
18	Okaloosa	10	70.00	2,000			
19	Port Madison						
20	Centerville	44	65.00	2,000			
21	Creston	44	72.00	2,000			
22	Osborne				12	65.00	1,500
23	Charles City		50.00				
24	Wester City	83					
25	Grinnell						
26	Cedar Falls	5	65.00				
27	Shenandoah	25		2,500			
28	Fairfield						
29	Albia				45	70.00	1,500
30	Charokoe				4	78.00	3,500
31	Red Oak						
32	Perry				5	60.00	1,500
33	Newton	175					
34	Atlantic						
35	Marion	2					
36	Washington	6					
37	Adams						
38	Le Mars						
39	Glenwood				56		
40	St. Ponsant						
41	Clarinda	85	43.00	300	30		2,000
42	Chariton	96					
43	Decorah	84	33.00	40			
44	Maquoketa						
45	Carroll					60.00	2,000
46	Independence						
47	Fatherville						
48	Eagle Grove						
49	Vinton	62		48	102		32
50	Indianola	45					
51	Waverly	8		2,000			
52	Knoxville	12	72.00	300			
53	Missouri Valley						
54	Des Moines				50	60.00	1,500
55	Belle Plaine						
56	Pella						
57	Spencer						
58	Anamosa	14	70.00				
59	Sheldon	62	29.00	60			
60	Algona						
61	Winterset				45		170

GENERAL INFORMATION, COST OF SERVICE.

Private Parties or Corporations, also Showing Municipal Plants												No. in order of population
Incandescent; Candle Power						Gaslight Wabach and Others		Total amount paid by city for street lighting	Commercial Incandescent per K. W. hour		Gas lighting per M. cubic foot	
All Night			Moonlight			Number	Price each per annum		Max.	Min.		
Number	Price each per annum	Candle power	Number	Price each per annum	Candle power				Max.	Min.		
1,636	\$17.04	32				1,219	\$ 22.00	\$89,400.36	\$.12	\$.09	\$.90	1
1,389	20.00	32						31,500.23				2
	25.00	30						41,000.00	.10		1.00	3
132								38,244.09			1.25	4
729	21.25							25,005.00	.15	.02	.90	5
94	15.05	48				526	21.00	26,841.65				6
								26,003.28	.11	.05	1.15	7
106	18.00	75						14,843.11				8
								19,681.98			1.50	9
								14,125.00				10
54	18.00					423	25.00	19,500.00	.15	.04	1.25	11
						197	28.00	15,549.74	.13	.04	1.30	12
								12,154.42				13
13	21.00	60				118	60.00	9,182.00				14
22	16.00	16	304	\$30.00	60	112	35.00	6,602.63	.12	.09	1.35	15
			72	17.00	60			11,754.28	.14	.07	1.25	16
17	17.00		225	25.00		112	80.00	9,566.72	.15		1.35	17
								5,470.76				18
20	24.00	60						4,370.50	.15	.05	1.50	19
			33	18.00	32			2,865.61				20
			124	15.00	32			1,332.38	.10	.06	1.50	21
192	22.50	60						6,972.00	.15	.06	1.35	22
								4,304.12	.10	.06		23
113	23.00	80	25	20.00	48			2,440.22				24
115	18.00	32	202	12.00	32			3,613.50	.11	.05	1.00	25
		100						4,096.48	.10	.15	1.75	26
			50	18.00	35			3,221.17				27
143	35.50	80						3,599.00				28
			170	12.00				2,543.85	.15	.05	1.50	29
								4,000.00	.12	.09	1.40	30
								2,551.00	.12			31
									.08		1.36	32
70									.10	.06		33
			192	18.00	32			2,605.70	.15	.06		34
												35
			185	18.00				3,181.00	.12	.09	1.50	36
								4,133.00				37
								1,719.00	.15			38
40		16	96									39
96	12.50	32						5,772.00	.14	.06		40
								2,594.00	.13	.08		41
179	17.00	32						3,877.18				42
118	22.40							3,451.08			1.25	43
								2,942.50				44
			332			33		4,428.00	.11	.04		45
50			350					4,000.00	.11			46
								1,500.00	.13	.11	1.50	47
40		30	112	12.00	32				.08	.07		48
275	12.30	100							.10	.05	1.40	49
								2,194.86				50
8	18.00	32						2,256.37				51
								1,967.43				52
218		60	117	16.00	80			1,900.00				53
156		48	156		60			1,868.42	.15	.05		54
70	17.00							1,678.00	.15	.10		55
			122		32			1,647.80				56

TABLE NO. 17—CONTINUED—STREET LIGHTING.

No. in order of population	CITY	Plant Owned and Operated by					
		Are Light; Candle Power					
		All Night			Moonlight		
		Number	Price each per annum	Candle power	Number	Price each per annum	Candle power
62	Iowa Falls						
63	Manchester						
64	Myrtle						
65	Cresco						
66	Hampton						
67	Valley Junction				16	65.00	2,000
68	Harlan*						
69	Colfax						
70	Jefferson						
71	Osage						
72	Storm Lake						
73	Oscola				15	72.50	2,000
74	Emmetsburg						
75	Tama*				3	30.00	
76	Seymour*				12		1,200
77	New Hampton						
78	Sac City	20	36.00				
79	Nevada						
80	Hawarden*						
81	Clarice	31	21.00	40			
82	Tipton						
83	Lake City	4					
84	Monticello	25					
85	Villisca						
86	Sigourney*						
87	Hloomfield*	5			210		
88	Onawa*						
89	Waukon	4	72.00	1,000			
90	Elson*	1					
91	Clear Lake*						
92	Rock Rapids*				5		2,000
93	Eldora	45					
94	Lea				17	57.00	
95	Bedford						
96	Ida Grove	1					
97	Stuart*			40			
98	Marengo						
99	What Cheer						
100	Coring	24	35.00				
101	Decorah	30	36.40				
102	Toledo						

*Municipal plants.

*Municipal plants.

†Cluster lights, 400 candlepower.

†Cluster lights, 400 candlepower.

†Cluster lights, 200 candlepower.

†Cluster lights, 200 candlepower.

GENERAL INFORMATION, COST OF SERVICE.

Private Parties or Corporations, also Showing Municipal Plants													
Incandescent; Candle Power,						Gaslight Wetbach and Others		Total amount paid by city for street lighting	Commercial incandescent per K. W. hour		Gas lighting per M cubic feet	Heating per cubic foot	No. in order of population
All Night			Moonlight			Number	Price each per annum		Max.	Min.			
Number	Price each per annum	Candle power	Number	Price each per annum	Candle power								
			117	12.00	100	224	60.00	2,499.29					1
			22	10.00	40			1,999.00					2
			253	10.50				418.00	.15				3
								2,617.80	.15	.10			4
								1,968.00					5
71	18.00	32						1,538.00	.15	.11	1.05		6
175		32							.15	.05			7
84	19.20	32	23	13.80	50			1,817.58					8
								2,300.40					9
122		60						2,295.63					10
								1,830.00					11
			50	30.00	50			1,961.98			1.50		12
95	21.00	60						1,960.00	.50				13
108	15.00	40	31	15.00	40			1,308.64	.13				14
330		30	122	15.00	100								15
								2,245.80	.12	.08			16
			97	15.00				2,175.93	.15				17
92	16.20	40						1,901.33					18
75		60	25		100			1,617.80	.15	.10			19
			80	11.00	32			1,611.00	.14	.07			20
								2,334.80	.10				21
60								900.00					22
56								1,469.75	.15				23
								1,900.00	.10				24
350													25
								1,200.00	.15	.10			26
87	12.60	32						900.00	.15				27
			80					2,448.00	.15				28
1													29
110		250	68		60			2,441.48					30
								1,824.00					31
99		32				115		989.32					32
								2,550.13					33
47		32	80	10.80	15								34
			102	10.80	22			1,277.83					35
58	10.80	22						2,118.55					36
			70	18.00				2,118.00					37
77	15.00	40						2,118.00	.12	.08			38

No. in order of population

TOWN TABLES

TABLE

Number	TOWNS	Area, Population, Payments.			
		Square miles in incorporation	Population estimated 1910	Total payments of town	Cash on hand at close of year
	Grand total		372,213	\$5,653,386	\$ 689,863
1	Ackley	1.	1,344	29,941	5,884
2	Ackworth	1.	119	172	138
3	Adair		900	16,685	1,464
4	Adel	1.	1,389	11,903	2,437
5	Adrian	1.	1,014	15,979	4,007
6	Agency		322	849	130
7	Albion	2.75	408	4,080	
8	Albion	1.	1,130	17,977	1,104
9	Albert City		561	629	629
10	Albion		457	946	59
11	Alburnett		54		
12	Alden	1.17	600	4,350	1,138
13	Alexander	4.	867	867	788
14	Alerton		19,484	144	
15	Alison	2.35	490	2,410	1,509
16	Alma	.91	490	22,553	2,952
17	Alta Vista	1.	395	7,407	439
18	Alton		1,046	7,510	2,085
19	Altomona	.75	498	982	354
20	Alvord		293	1,484	1,382
21	Andover	.29	142	400	402
22	Andrew		307	1,211	1,109
23	Anita	1.56	1,118	16,884	5,911
24	Ankeny	1.	445	1,489	349
25	Anthony		653	2,570	120
26	Applington	.5	448	9,087	124
27	Aradale		300	1,745	946
28	Ardor		211	1,132	283
29	Arion		108	1,379	1,011
30	Arispe	1.	177	145	
31	Arlington	1.	678	3,121	716
32	Armstrong		688	5,082	2,341
33	Arnold's Park	2.	273	8,703	
34	Arthur		210	2,601	427
35	Ashton	1.	438	2,071	2,713
36	Atalissa	.13	633	633	
37	Atchafalaya		148	1,054	506
38	Auburn	1.	28	2,172	20
39	Audubon	1.50	1,908	15,110	6,532
40	Aurelia	1.	635	14,891	102
41	Aurora	.38	267	609	164
42	Avenarius			417	41
43	Avoca	1.60	9,272	1,900	
44	Ayrshire	.6	337	1,129	79
45	Bader		212	859	46
46	Bailey	.30	408	11,516	80
47	Bailey	2.6	423	306	
48	Baldwin		229	1,061	184
49	Bancroft		830	4,517	1,803
50	Barnes City	.70	307	308	376
51	Barnum	2.63	154	961	136
52	Bassett	1.	180	360	36
53	Batavia	2.	1,965	381	
54	Battle Creek	1.	627	9,883	2,177
55	Baxter		627	4,761	1,456
56	Bayard		589	2,381	6,009
57	Beacon	1.	673	497	420
58	Beaumont	.70	148	400	49
59	Beaman	.13	330	845	351
60	Beaver		200	300	
61	Bellevue		1,776	23,508	3,099
62	Belmont	4.	1,224	22,065	3,213
63	Bennett		243	2,619	355

NO. 1.

Receipts and Cash Balances			Payments for Outlay or New Improvements						
Grand total	Cash on hand at beginning of year	Total receipts of towns	Total outlay or new improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	Number	
\$3,743,249	\$ 652,455	\$3,090,794	\$1,117,479	\$ 711,336	\$ 77,865	\$ 82,796	\$245,462		
35,225	9,024	26,201	8,814	7,006	328		884	1	
307	198	109	72		16	56		2	
18,949	1,259	10,700	5,014	3,609	203		706	3	
15,492	2,497	13,995	6,122	5,306		804		4	
20,046	3,247	16,799	6,713	6,388	153	152	20	5	
198		702						6	
1,090	1,221	2,311	1,094	943	61			7	
19,090	1,438	17,652	842	257		480		8	
1,172		668	240		240			9	
1,035	2	1,033	285			285		10	
					156	235	2	11	
6,488	941	4,547	484					12	
961		728	3,271	2,482	621	268		13	
19,698	392	9,225	3,271	83	19			14	
3,900	1,381	2,519	169					15	
29,778	2,328	24,328	2,193	1,900	278		1,717	16	
7,837	2,428	5,374	1,265	500			706	17	
2,555	2,809	6,586	900		53		381	18	
1,098		602	161		9	192		19	
4,099	1,504	2,513	469		229	180		20	
1,042	648	394	663		17		636	21	
3,374	1,613	701						22	
22,796	2,394	20,402	11,734	11,734				23	
1,492		1,034	343		190	145	66	24	
8,460	2,819	2,819	65					25	
9,811	1,518	8,293	8,642	8,642				26	
2,082		1,682						27	
2,900		283	123			113		28	
225	849		549	58	308	308	20	29	
225	113	212						30	
2,851	1,686	2,145	76		70			31	
9,023	2,083	6,040	678	283				32	
3,768	2,077	3,806	83		205			33	
9,078		2,721	1,049	831	218			34	
473	472	3,817	625	606	23			35	
523	96	437	306					36	
1,500		1,523	441				441	37	
2,102	803	1,380	1,092				1,688	38	
22,302	4,040	18,912	7,733	6,177	79	842	634	39	
14,968		14,000	1,052	811	15	150	17	40	
803	217	618	30			39		41	
458	62	306						42	
11,172	2,233	8,949	1,829	1,318	307	204		43	
1,306	79	1,226						44	
908	269	702	626		405	231		45	
12,602	2	12,600	11,151	8,318	189	781	1,688	46	
427	227	1,000	490				206	47	
1,045		1,665	279	282		43		48	
6,713	2,290	4,422	101		105			49	
684	187	497	101					50	
1,007	498	699		129				51	
374	90	198	122		34	88	68	52	
2,380	395	1,891						53	
12,000	2,101	9,899	7,336	3,387		2,150		54	
5,137	866	6,001	979		121	300	658	55	
9,210		9,210	754	754				56	
917	156	762						57	
192	302		219		153	66		58	
1,140	423	773	90		31	65		59	
427	22	405					3,060	60	
30,607	1,715	28,892	4,546	1,271	43	58	3,060	61	
1,329	1,329	23,063	10,700	13,102	20	31	2,570	62	
2,974	192	2,782	123	92				63	

TABLE

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population cen- sus 1930	Total payments of town	Cash on hand at close of year
64	Benton		191	446	121
65	Berkley		54	424	98
66	Berlin, Inc. & Sept 10, 1913.				
67	Bernard		95	507	303
68	Bertram, Inc. Dec., 1913.				
69	Bettendorf	1	909	12,678	1,104
70	Birmingham		573	1,019	185
71	Blairsburg	.5	241	1,446	5
72	Blainetown		322	1,343	1,440
73	Blakesburg	.25	244	1,109	
74	Blanchard	1	406	3,198	112
75	Blencoe	.75	283	454	160
76	Blockton		619	1,056	142
77	Blue Grass	.37	223	501	1,659
78	Bode	2.91	419	1,455	707
79	Bondaparte	.75	507	3,649	598
80	Bondurant	1.5	287	780	
81	Boston		100	2,692	17
82	Boxholm		100	164	330
83	Boyd	2	304	1,371	533
84	Braddysville	1.13	283	1,179	
85	Bradgate	1	175	787	78
86	Brandon	.5	200	387	319
87	Brayton	1	137	277	135
88	Breda	1	374	6,798	57
89	Bridgeview		385	683	462
90	Brighton	.75	773	5,952	995
91	Briestow	1	291	734	115
92	Britt	8	1,313	6,692	3,388
93	Brooklyn	1	1,313	8,445	125
94	Brunsville		622	45	
95	Buckeye	1	140	835	1,141
96	Buffalo		1,740	1,740	
97	Buffalo Center		713	3,450	1,337
98	Burt	1	406	4,212	1
99	Busey	.51	600	1,339	228
100	Calamus		370	1,019	145
101	Callender	1	321	1,109	920
102	Calmar	1	819	5,767	
103	Calumet	.25	242	1,061	261
104	Camanche		629	626	485
105	Cambridge	2	695	2,395	1,076
106	Cantril	.47	445	1,173	10
107	Carbon	.75	240	243	27
108	Carleton	.59	692	1,287	8,000
109	Carpenter		121		
110	Carsen	.44	960	1,190	708
111	Cascade	.8	1,208	6,288	1,877
112	Cass		629	6,354	464
113	Castalia	2.38	230	415	1,467
114	Castana		504	3,007	505
115	Center Junction		199	907	500
116	Center Polk		802	4,198	412
117	Central City	4	683	5,443	977
118	Charlotte		356	4,616	72
119	Charter Oak		734	7,387	3,025
120	Chatsworth	.55	121	387	1
121	Chelsea	1	507	1,433	1,158
122	Chester		927	1,170	708
123	Chillicothe		281	139	1
124	Churdan		293	3,403	3,038
125	Cincinnati	1.79	1,355	1,809	155
126	Clare		290	732	190
127	Clarence	1	692	6,997	183

NO. 1—CONTINUED.

Receipts and Cash Balances				Payments for Outlay or New Improvements								
Grand total	Cash on hand beginning of year	Total receipts of towns	Total outlay or improve- ments	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	Number				
607	400	167	258		258			64				
622	69	453	230		230			65				
900		900						66				
13,872		13,872	462		278		184	67				
1,304	118	1,089	298		248			68				
1,451	9	1,442	74		274			69				
3,286	1,260	2,025	648		648			70				
1,109		1,109	475					71				
3,270	135	3,135	124	594	30		211	72				
614		614	30		85		94	73				
1,198	104	1,094	474		378		389	74				
1,910		881	439		32		39	75				
2,223		1,904	319		200	25	31	76				
4,647		1,062	1,067	1,339	133	215	70	77				
786	55	731	373	19	6	248	81	78				
2,679		2,679	418		386	36		79				
330		250	480					80				
1,691	498	1,193	490	8	365		218	81				
1,179	756	225	225					82				
890	434	431	123	11		29	63	83				
706	229	477						84				
372	135	237						85				
6,815	1,730	5,085	4,636			113	4,425	86				
1,245	500	695	14			6	8	87				
5,215	392	5,852	1,705	1,302		74	289	88				
840	188	651						89				
9,849	2,331	7,509	1,157	571	379	197	10	90				
18,398	4,912	13,955	3,945	3,797		48	100	91				
637	49	618						92				
808	731	114	239		230			93				
3,087	1,141	1,946	413		27	259	154	94				
3,420		3,420	808			841		95				
4,212	805	3,407	2,167	830			1,797	96				
3,687	146	1,541	209		140		129	97				
1,508	609	949						98				
2,029	1,407	622	352		321	26	5	99				
8,767		8,767	2,174	1,826	359	149		100				
1,422	481	941	407				497	101				
1,141	971	170						102				
2,871	884	2,985	591		141	450		103				
1,183	11	1,172	670		429		144	104				
270	20	250	132		82	101		105				
9,287	125	9,162	43		8	40		106				
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TABLE

Number	TOWNS	Area, Population, Payments,			
		Square miles in Incorporation	Population cen- sus 1910	Total payments of town	Cash on hand at close of year
128	Clarkville	1.31	805	4,922	5,294
129	Clayton		145	882	294
130	Clearfield		625	2,820	991
131	Cleghorn	1.25	185	404	569
132	Clemons	.5	213	467	159
133	Clermont		510	1,045	58
134	Cleveland	.5	59	94	29
135	Clio	1.5	178	558	284
136	Clover Hills			445	177
137	Clutter		190	1,188	1,448
138	Coburg	1.	361	361	209
139	Cogron		471	1,304	771
140	Colo		501	2,176	288
141	Cololesburg	.75	271	436	72
142	College Springs	1.5	676	1,302	287
143	Collins	6.	621	1,320	5,871
144	Colo	.75	463	1,084	315
145	Columbus City		375	473	139
146	Columbus Junction		1,185	9,694	1,081
147	Coneysville	4.	947	330	577
148	Conrad	1.	549	7,562	1,065
149	Conway		283	742	468
150	Coon Rapids	1.	1,084	8,381	2,537
151	Coppock		105	142	
152	Coralville		151		
153	Correctionsville		805	18,406	1,887
154	Corwith	4.	435	5,764	1,168
155	Corydon	1.	1,600	37,567	1,064
156	Cotter	4.		548	183
157	Coulter	2.	198	1,079	179
158	Craig			238	
159	Crawfordsville	.25	322	1,162	378
160	Cromwell	.28	308	412	169
161	Crown Lake	2.	148	415	679
162	Cumberland		632	2,769	628
163	Curlew		161	538	103
164	Cushing		254	1,634	108
165	Cylinder	1.5	139		
166	Dakota City		291	700	16
167	Dallas	.5	187	338	63
168	Dallas Center	.88	769	1,001	319
169	Dana		188	650	259
170	Danbury	1.	858	6,320	627
171	Danville	.75	298	779	427
172	Davis City	.39	480		147
173	Dayton		717	5,900	627
174	Deatur City	.5	311	688	69
175	Dedham		355	2,738	
176	Deep River		167	5,192	1,128
177	Defiance		411	1,597	619
178	Delmar		648	2,821	1,073
179	Dehi	1.	375	2,136	65
180	Deloit		248	949	949
181	Delta	1.	728	2,783	54
182	Denver	.75	224	6,620	1,741
183	Derby	.5	376	810	473
184	De Soto		420	596	47
185	De Witt	1.	1,634	27,742	537
186	Dexter	.56	767	8,797	604
187	Diagonal	1.	870	300	114
188	Dickens		255	621	245
189	Dike	1.	286	9,675	335
190	Dixon		246	790	1,745
191	Dolliver		147		
192	Donahue		47	19	1,529

NO. 1—CONTINUED.

Receipts and Cash Balances			Payments for Outlay or New Improvements							
Grand total	Cash on hand beginning of year	Total receipts of towns	Total outlay or repairs	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	Number		
7,517	3,288	4,228	606	499	82	38	139	10		
1,170	398	868	185	30	112	33	32	129		
2,841	90	2,742	360		184	23	153	130		
1,008	690	418	13			16		181		
606	245	361	302		302			182		
1,168	174	999	90		90			183		
123	17	106	90					184		
622	48	479	105					185		
682	308	313	120					186		
2,688	1,000	1,688	190		190	24		187		
670	106	464	238		25	213		188		
6,296	247	5,048	249	397				189		
2,464	418	2,048	249		90	150		190		
498	311	287	208		102	100		191		
1,880	696	1,053	764		149	478	137	192		
8,191	4,616	3,675	297			297		193		
1,399	321	1,077	6		6	112	200	194		
612	28	590						195		
10,925	2,279	8,646	3,000	1,400	199	807	614	196		
496	194	302						197		
9,257	1,063	8,194	5,728	5,418	124		250	198		
1,306	644	661	565	64	232	289		199		
10,698	1,137	9,561	3,268	3,860	10	79	99	200		
144	304	108						201		
20,293	964	19,329	15,291	15,060	92	139		202		
3,920	1,032	2,888						203		
47,481	8,861	37,620	4,680	4,508	440	28		204		
730	13	715	155					205		
1,029	15	1,013	1,016		309		707	206		
508	15	493	95		95			207		
1,649	817	732	318	373	86	281		208		
682	239	343	298		298			209		
1,061	808	273	80		80			210		
5,431	1,500	1,931	500				609	211		
591	402	289	111		111			212		
1,802	168	1,639	65		18		47	213		
559	112	447						214		
716	661							215		
421	95	326	214	1	213			216		
1,961	235	1,236						217		
579	325	644	108	45	42	21		218		
6,849	472	6,377	125		15		188	219		
1,296	666	640	367				267	220		
4,113	397	3,706	416	308	87			221		
754	194	560						222		
2,733	781	1,952	724	476	28		220	223		
6,321	544	5,807	516	516				224		
2,516	543	1,773						225		
3,894	233	3,661	345	190	155			226		
2,201	151	2,050	1,345		680	667		227		
1,196	346	848						228		
2,587	147	2,440	73				41	229		
7,167	889	6,478	1,317	1,191		120		230		
744	238	416						231		
218	1,100	1,100	3,476	3,000	77	128	76	232		
28,009	5,039	35,069	18,479	9,147	135	1,212	10,983	233		
9,491	729	8,762	4,991	3,970			631	234		
1,000	96	634	200		230	80		235		
923	1,307	629	167		167			236		
10,010	1,210	8,800	6,885	6,869		841	106	237		
2,541	1,276	1,266						238		
1,308	877	481						239		
								240		

TABLE

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population census 1919	Total payments of town	Cash on hand at close of year
100	Douglas	.5	307	1,804	2,025
104	Dow	.75	381	4,335	721
106	Dougherty		171	1,103	799
107	Dow City	.30	402	7,507	899
108	Dows		892	4,419	508
109	Drakeville	.5	249	382	100
110	Dumont	1.75	550	2,378	21
111	Duncombe		418	1,365	
112	Dunkerton		270	623	713
113	Dunlap	1	1,125	8,100	4,092
114	Durango		500	108	328
115	Durant	.5	730	9,000	1,540
116	Dyersville		1,311	19,371	
117	Dysart	1.30	900	18,305	4,671
118	Earlham	4	749	7,092	2,508
119	Earling		922	922	
120	Earville	.38	552	5,380	653
121	Early		500	15,145	580
122	East Peru	1.5	971	793	31
123	Eddyville	1.5	1,083	8,004	
124	Edenville	1	448	500	463
125	Edgewood	1	555	12,520	179
126	Edgerton	2	338	1,808	300
127	Edridge		217	3,225	1,401
128	Elgin	.83	564	2,134	323
129	Elkader	1	1,181	8,513	
130	Elkhart		1	132	46
131	Elkhorn	.63	72	1,145	60
132	Elkport		210	698	108
133	Elliot		221	1,800	1,068
134	Ellston	.25	405	405	383
135	Ellsworth	1	400	5,471	52
136	Elma	1	807	7,365	127
137	Elm		1,477	1,477	
138	Emerson	.5	478	4,234	173
139	Empson		520	12,613	568
140	Essex		776	6,533	776
141	Everly	1.87	392	965	774
142	Extra		787	4,549	1,004
143	Exline		600	1,505	53
144	Fairbank	.07	318	3,324	24
145	Fairley	1.25	659	5,755	344
146	Farmersburg		230	321	580
147	Farmington		1,160	1,983	9,223
148	Farmhamville	1	332	771	61
149	Farmington	.38	421	1,900	173
150	Fayette	2.1	1,112	5,390	1,290
151	Fenton		511	5,228	
152	Ferguson		127	220	17
153	Fertile	1.35	307	545	
154	Floyd	.5	56	30	11
155	Fonda	3.5	322	718	
156	Fontaine	4.30	952	22,615	141
157	Forest City	1.33	1,061	11,365	6,347
158	Forest City		289	677	722
159	Forest City		1,014	90	90
160	Franklin	1	138	164	490
161	Fraser		537	603	133
162	Frederickburg		628	4,561	
163	Frederika		508	140	
164	Fremont	1	501	8,307	328
165	Galt	.75	301	301	32
166	Galva	.63	337	8,390	565

NO. 1—CONTINUED.

Receipts and Cash Balances			Payments for Outlay or New Improvements						
Grand total	Cash on hand at beginning of year	Total receipts of town	Total outlay of new improvements	Waterworks, gas or lighting	Sidewalks	Streets	Miscellaneous	Number	
3,829	1,728	2,101	617	97	375	113	32	108	
4,990	1,513	3,483	275		75		200	104	
1,902	801	1,101						105	
8,406	710	7,696	756	570	64		113	106	
4,037	473	4,464						107	
101	371							108	
3,599		3,599	15	10				109	
1,363		1,363						110	
1,330	628	698						111	
12,198	4,900	7,298	1,803	1,525	281			112	
440	121	323						113	
10,748	1,080	9,668	1,487		232	990	745	114	
19,371		19,371	2,117	86	512	122	1,397	115	
19,585	3,081	19,585	15,040	14,450	220	232		116	
10,508	2,446	7,844	271	92		135	44	117	
1,042	41	1,001	522	500			22	118	
6,047	2,787	2,590	177		173			119	
15,725	1,785	13,940	12,243	12,036	217			120	
824	343	581	246	57	29	169		121	
30,023	2,349	8,287	450	305				122	
933	347	716	213		99	114		123	
12,490	516	12,182	11,086	10,554	114	206	23	124	
2,108	941	1,167	1,155	800		855		125	
4,026	1,537	2,589	1,084	1,084				126	
2,537	892	1,495	835		160	172	498	127	
8,313	59	8,454	464				404	128	
1,711	35	597	185		92		93	129	
803	31	815	940		216	59		130	
3,308	1,240	2,128	490			446	50	131	
491	308	60						132	
5,923		5,923	1,431	1,301	50			133	
7,433		7,433						134	
1,004	828	726	1,391		300		1,101	135	
4,997	613	4,274	2,834					136	
13,171	63	13,108	11,301	10,960	84	277	225	137	
5,103	607	4,596	825		125	475	229	138	
1,090	401	1,219	287		148	139		139	
2,508	2,508	2,405	1,790		1,790			140	
1,688	841	1,047	617		298	219		141	
3,016	798	2,148	1,933	1,330	304			142	
2,500		2,500	125		72		83	143	
1,041	188	863						144	
10,300	806	9,516	545			545		145	
821	176	606						146	
2,139	198	1,941	487		454		12	147	
10,190	1,459	8,711	722	197	322	14		148	
2,328	3	2,225	869	96	324	230		149	
242	75	190						150	
642	53	689						151	
718	77	21						152	
22,799		22,799	15,001	15,001				153	
33,880	1,002	32,227	27,005	25,508	230	92	1,815	154	
17,742	2,032	15,110	1,800	601	217	886	223	155	
1,359	607	40						156	
1,004	84	980						157	
611	20	691						158	
500	181	409						159	
723	184	522				300		160	
4,502		4,502						161	
537	174	368						162	
2,718	617	2,718	618	117		472		163	
448		448						164	
8,801		8,801	1,470	273	506	173	407	165	

TABLE

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population estimated 1919	Total payments of town	Cash on hand at close of year
256	Garber		181	300	321
259	Garden Grove		611	1,941	943
260	Garnaville	.75	342	854	664
261	Garner	1.38	1,028	9,355	213
262	Garrison		438	929	850
263	Garwin	1.6	455	19,701	342
264	Gedene	.38	399	719	107
265	George		600	6,311	1,114
266	Germania		439	1,500	624
267	Gilbert	1.	230	694	2
268	Gilman	.5	430	5,346	778
269	Gilmore		680	3,981	548
270	Gladbrook		869	15,435	644
271	Gildeden	1.	800	29,700	718
272	Goldfield		618	3,224	309
273	Goodell		240	469	135
274	Goose Lake	.30	110	1,100	315
275	Gowrie		869	5,580	1,222
276	Grastinger		500	566	25
277	Grat	.5	47	230	3
278	Grafton		183	247	598
279	Grand Junction		1,012	2,204	1,276
280	Grand Mound		428	5,401	500
281	Grand River		333		
282	Grand View		374	873	108
283	Granger		225	1,311	102
284	Grant		490	2,774	
285	Grant City	1.	102	132	35
286	Granville	1.	400	1,674	2,069
287	Gravely		1,125	470	111
288	Gray	1.	148	506	29
289	Greely		353	367	30
290	Greene		1,150	7,907	2,766
291	Greenfield	1.5	1,379	30,436	10,793
292	Greene Island	.38	128	1,615	289
293	Griffin	1.	723	2,147	1,000
294	Griswold		1,012	8,251	5,548
295	Grundy Center	1.	1,334	60,325	4,710
296	Gruver		444	50	
297	Guthrie Center	.75	1,237	26,104	3,313
298	Guttenberg		1,373	5,880	3,238
299	Halbur	.6	147	1,021	353
300	Hamburg		1,817	15,750	447
301	Hamilton		301	492	183
302	Hancock	1.	250	270	151
303	Hanson	1.	232	1,131	456
304	Harcourt		247	1,207	559
305	Harper		320	482	472
306	Harper's Ferry		297	815	1,222
307	Harris	.4	359	2,037	1,779
308	Hartley	1.	1,106	14,660	1,803
309	Harvey		346	1,078	86
310	Hastings		305	658	1,161
311	Hawley	.56	241	1,569	211
312	Hawkeye		510	2,372	305
313	Hazleton	1.75	449	1,343	409
314	Hedrick		973	19,568	81
315	Henderson		240	903	571
316	Hepburn		110		
317	Hilton	.5	389	5,000	153
318	Holland		108	300	
319	Holstein	1.	180	29,495	1,057
320	Holy Cross		143	407	402
321	Hopewell		103		
322	Hopkinton		797	5,094	1,009

NO. 1—CONTINUED.

Receipts and Cash Balances			Payments for Outlay or New Improvements						
Grand total	Cash on hand at beginning of year	Total receipts	Total outlay or improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	Number	
671	141	630	60		7		62	258	
2,384	1,421	1,163	600			445	155	300	
1,918	213	1,805	322		222			260	
9,355	3,601	3,664	1,631	1,631				262	
1,512	400	1,032	340	18		81	300	263	
13,043	238	12,705	11,700	11,460	297	32	1	264	
817	247	570	151	96	55			265	
7,425	848	6,577	494		490			266	
1,804	955	929	348			248		267	
690		690	242	100	218	106		268	
6,134	852	6,328	2,887	2,277	62	496	62	269	
4,867	4,807	1,017	500	398	232			270	
14,670	2,477	11,603	5,545	4,683	235	14	713	271	
39,418	761	29,637	8,179	6,988	170	344	677	272	
2,683	714	1,919	1,136					273	
695	54	508						274	
1,475	324	1,141	645	621		24		275	
7,502	70	7,432	1,355	1,558				276	
3,259	137	3,156	278			278		277	
490	150	310						278	
545	128	417	167			167		279	
3,450	887	2,783	471				471	280	
3,991	867	3,134	253			253		281	
981	97	884						282	
1,413	518	1,195	640	30		30	650	283	
2,774	1,161	2,774	1,161		1,161			284	
107	68	90						285	
3,903	2,490	1,107	597			15	44	286	
1,905	451	1,452	608			608		287	
585	185	400	203					288	
7,907	180	600	324		324	325		289	
10,793	3,140	7,632	1,445	980			456	290	
33,827	5,707	30,120	19,725	14,000		5,125		291	
1,100	754	1,000	200					292	
8,251	8,548	1,080	908				177	293	
10,742	1,643	9,199	2,080		1,110	221	100	294	
55,045	4,810	50,235	45,403	430	285		41,068	295	
		494						296	
23,311	1,223	22,084	15,476	9,194	131	1,705	4,946	297	
6,306		5,051	820		455		273	298	
1,494	58	1,546	27		29		248	299	
14,177	867	14,177	867		391	16	500	300	
677	82	645	19				9	301	
321	129	558	101		101			302	
1,685	585	681	15					303	
1,188	714	472	240		30	215	15	304	
812	601	214				156		305	
2,037	1,779	258	254					306	
1,616	613	1,103	307		81	76		307	
10,458	1,230	17,132	2,961	2,795	44	125	44	308	
1,161	1,361	1,291	44					309	
1,569	791	135			79	56		310	
789	300	480	110		110			311	
2,737	978	1,703	430	217		301	12	312	
1,543	340	249				49	200	313	
10,474	615	18,859	18,000	17,220	300		480	314	
905	608		8		8			315	
3,941	1,599	2,005						316	
439	423	4	54		54			317	
25,192	4,461	20,361	11,618	10,871	135	130	477	318	
860	272	597	58	58				319	
6,073	1,221	4,852	102		86	6	11	320	

TABLE

Number	TOWNS	Area, Population, Payments.			
		Square miles in incorporation	Population census 1900	Total payments of town	Cash on hand at close of year
323	Hornick		245	856	2,300
324	Hopewell	.5	681	4,325	
325	Hubbard		698	2,374	4,567
326	Hudson		372	4,465	219
327	Hull		698	4,545	908
328	Humboldt	2.88	1,800	12,900	1,670
329	Humeston		1,000	4,070	
330	Huxley		256	1,143	248
331	Imogene	2.75	341	1,080	244
332	Inwood		506	5,208	178
333	Ionia		298	605	128
334	Ireton	1.75	681	2,440	2,087
335	Irwin		378	773	55
336	Jackson Junction	6	160	878	371
337	Jamaica	.38	302	879	365
338	Janesville	.70	580	508	337
339	Jessup	1.	697	3,307	315
340	Jewell Junction		941	14,791	663
341	Joke		1.	387	44
342	Jolley	4.	250	1,130	774
343	Kalona		469	1,219	1,782
344	Kamrar		302	1,371	428
345	Kanawha		368	2,135	285
346	Kellertown		568	1,561	12
347	Kelley	6.	251	600	414
348	Kelllogg		679	4,730	97
349	Kennett		380	1,029	8
350	Kent		108	132	361
351	Keweenaw Park		378	278	10
352	Keweenaw	1.50	1,000	9,180	1,477
353	Keweenaw	1.	968	5,280	
354	Keystone		412	5,445	295
355	Kilgusby	1.5	677		
356	Kinross	.18	142	888	78
357	Kirkman	.35	142	870	445
358	Kirkville	1.	359	1,201	179
359	Kiron	.35	297	2,288	390
360	Klemme	1.	300	902	92
361	Klein		230	178	274
362	Knowlton		102	224	227
363	Lacena	1.5	617	1,023	4
364	Ladora		380	517	
365	Lake Mills	4.	1,314	5,959	1,216
366	Lake Park		662	4,300	801
367	Lake View		644	6,094	675
368	Landon	2.	1,541	8,293	171
369	Lamont	.75	371	3,485	
370	La Motte	1.	398	2,154	961
371	Lansboro		380	1,285	15
372	Landing	8.	1,341	8,097	469
373	La Porte City		1,332	5,918	2,234
374	Larchwood		454	2,080	1,408
375	Larrabee	.12	158	402	402
376	Lathrop	2.25	378	2,234	1,230
377	Lathrop		1.	179	120
378	Laurel	1.	817	10,148	2,546
379	Laurens		661	15,673	
380	Lawley		128	1,607	247
381	Lawton		610	2,118	267
382	Le Claire		222	1,682	1,060
383	Ledyard	1.	308	572	240
384	Le Grand		204	124	107
385	Lehigh		188	678	
386	Leighton		204	124	107
387	Leland	2.	188	645	431

NO. 1—CONTINUED.

Receipts and Cash Balances			Payments for Outlay or New Improvements							Number
Grand total	Cash on hand at beginning of year	Total receipts	Total outlay or new improve-ments	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous			
3,116	2,905	611	280		52	228		322		
4,328		4,328	131		131			323		
5,941		5,303	479	125	223	131		324		
4,714	328	4,186						325		
5,453	1,199	4,254	569	109	120			326		
14,000	2,630	11,964	2,150	1,415				327		
4,070	1,783	5,857	1,300		865	264	210	328		
1,391	402	989	682			454	229	329		
1,324	807	517	47	17	30			330		
5,410	100	5,247	151	79	100			331		
1,384	636	97						332		
5,357	176	5,363						333		
798	905	603						334		
3,728	379	250	90		32	58		335		
1,271	232	1,019	505				505	336		
955	265	500	294		72	129		337		
3,322		2,522						338		
15,454	4,232	11,302	9,130	8,511	41		578	339		
431		431	51				51	340		
1,844	1,295	622	483				483	341		
2,301	232	2,118						342		
1,749	254	1,495	57		96	7		343		
3,419	371	3,048	301		172	129		344		
1,004		1,004						345		
1,034	330	795	39				38	346		
4,827	605	4,232						347		
1,537	87	1,450	91		91			348		
434	45	392	76				76	349		
3,907	158	3,804	274			14	200	350		
10,900	1,003	9,897	194		150			351		
5,380		5,380	874	425	100	302		352		
3,710	658	5,192	519	236	139	144		353		
400	247	219	135		56	79		354		
1,315	405	910						355		
370	91	279	158		27	97		356		
3,908	1,391	1,477	439		144	20	54	357		
1,847	680	1,162	400				400	358		
1,081	320	1,401						359		
451	177	624						360		
1,029		1,029						361		
1,038	831	707	120		346	170		362		
5,954		6,904	601	101	5	115		363		
1,109	1,075	5,215	456			500		364		
7,307	910	6,397	2,113	2,020	98			365		
6,484	178	8,258	2,174	1,649		54	471	366		
3,485		3,485	1,351	1,401				367		
4,009	788	4,797	42	650				368		
1,300	268	1,032	250	42	230			369		
9,123	615	8,508	596	85	300	361	312	370		
1,817	1,773	6,365	808		134	327	219	371		
4,179	1,618	2,681	716		272	286	158	372		
824	237	287	287			119	169	373		
1,671		1,868	295					374		
1,231	772	459						375		
15,022	4,920	14,003	2,974	2,743		221		376		
15,373	477	16,095	11,031	10,509		570		377		
1,654	341	1,413	242		242			378		
2,420	173	2,250						379		
7,460	36	7,624	5,915	5,643	140		163	380		
812	100	643						381		
331	100	155	18					382		
879	520	249				18		383		

TABLE

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population estimated 1910	Total payments of town	Cash on hand at close of year
386	Lemox	.25	1,247	36,772	227
387	Le Roy		185	281	49
388	LeRoy	8	244	2,938	29
391	Letts		432	943	419
392	Lewis	.5	603	6,948	
393	Lickdale		114	1,181	1,181
394	Line Springs	1.70	12,475		
397	Linden		215	376	
398	Lineville		600	7,303	105
399	Linn Grove		432	244	
399	Lisbon		849	5,427	900
400	Liscomb		254	503	1,432
400	Littleport		365	629	29
401	Little Rock	6	471	3,355	507
402	Little Sioux	.38	200	544	978
402	Livernore	.75	678	2,569	981
404	Lochridge, Inc. June 17, 1912			37	
406	Logan		1,473	14,955	588
406	Lohrville	4	874	14,945	545
407	Lone Tree	.75	782	4,279	1,277
408	Long Grove, April 1, 1912			429	
409	Lorimer	2	645	1,451	1,723
410	Lost Nation	.75	513	4,027	945
411	Lovilla	1.79	622	1,131	968
412	Lowden		584	5,160	433
413	Low Moor	.5	130	328	142
414	Luxa	1	179	298	201
415	Luxa	1	696	1,113	41
416	Lusher	.5	130	1,002	461
417	La Verne	1.79	561	1,226	2,911
418	Luxenburg, Jan. 9, 1912			99	
419	Luzerne	1	160	649	89
420	Lynnvale	.38	279	990	446
421	Lytton	1	109	1,135	379
422	Macedonia		827	2,917	
423	Macksburg	2	197		
424	Madrid	1.19	1,192	8,873	1,136
425	Magnolia	.38	291	1,087	1,082
426	Malcom	1	377	2,000	2,632
427	Mallard	2.05	331	3,062	278
428	Maloy		127	142	101
429	Malvern	1	1,194	8,169	2,349
430	Manilla		875	6,085	516
431	Manly	1.19	840	19,488	178
432	Manning	1.96	1,431	37,543	3,240
433	Manson	2	1,230	6,080	2,255
434	Mapleton	1	1,105	5,189	231
435	Marathon		802	5,869	280
436	Marble Rock		480	37,811	921
437	Marcus	1	896	7,116	5,425
438	Marne	.70	304	1,179	297
439	Martelle		178	402	390
440	Martinsburg	.37	285	460	460
441	Marysville		219	417	404
442	Masonville		283	484	141
443	Massena	1	490	2,182	107
444	Matlock	.75	118	89	370
445	Maurice		280	902	75
446	Maxwell		754	3,093	150
447	Maynard	1	283	1,839	229
448	McCallum	1	309	7,740	309
449	McCauley	.25	119	536	885
450	McCalland		334	867	1,024
451	McGregor		1,239	14,877	4,066
452	McIntire	4.5	487	874	140

NO. 1—CONTINUED.

Receipts and Cash Balances			Payments for Outlay or New Improvements						
Grand total	Cash on hand beginning of year	Total receipts of town	Total outlay or new improve- ments	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	Number	
38,500	609	38,281	35,184			606	21,507	368	
239	14	239	149		149			369	
3,179	53	3,176	62			62		370	
1,302	62	1,210	251	251				391	
2,005	4,943	3,955	1,650	256	356		1,020	392	
1,302	568	111	8				131	393	
12,425	7,637	4,800	10,084	9,709	215	85	1	394	
7,498	308	4,002	78					396	
6,417	481	7,017	5,418	5,418	50			398	
1,505	1,546	5,171	796	214	377	199	6	398	
1,305	1,398	568	251		32	35	226	400	
3,802	98	3,708	382		382			401	
1,022	114	808	104				104	402	
3,570	797	2,773	608			118	223	402	
15,923	5,000	10,517	8,712	5,915	827	434	1,096	406	
15,791	2,307	13,434	480	96		125	239	406	
8,566	1,565	3,901	1,566	345	298	383	359	407	
846	150	987	100		95	5	9	408	
1,451	298	1,451	130		112	18		409	
4,072	1,830	3,222	600					410	
2,119	950	1,861	96			61		411	
3,560	603	3,040	401	229	162			412	
1,000	147	853	128		128			413	
1,124	178	981	956			250	223	403	
1,462	202	1,260						414	
1,226	2,911							415	
4284	302							416	
735	89							417	
1,406	405	941	151					418	
1,379	34	1,378	277			70	133	66	
2,917	1,865	1,032	2,092	2,092				62	
10,128	1,462	8,795	608	171		610	21	62	
1,082	60	1,022	491		251	191	49	62	
2,000	2,949	1,053			290	668		62	
3,232	301	2,931	1,500	1,500				62	
718	101							62	
10,518	2,194	7,254	1,508	1,508	100	378	1,303	41	
7,230	7,230	507			507			43	
19,063	1,607	19,063	16,040	16,068	1,431	210		43	
40,009	1,167	39,512	38,224	9,183	357		18,082	43	
12,341	4,431	7,920	3,623	2,470	71	82		43	
6,425	5	6,415	177			29		43	
6,480	1,831	4,942	214		214			43	
27,892	2,869	35,125	30,787	30,718		69		43	
12,549	6,549	6,000	1,645	893	316		419	43	
1,719	1,000							43	
892	323	619	156	21				43	
460	70	390				124		44	
621	158	563						44	
625	7	618	82					44	
2,340		2,340	10		10			44	
430	373							44	
902		902	79			25		44	
3,787	150	3,582	988	644			18	236	
1,026	92	1,064	248				149	198	
2,447	308	1,969	473	120				363	
900	114	885	96			54		12	
2,691	5,023	498	425			101	54	270	
18,673	8,959	9,704	1,494	180		789	489	36	
1,114	28	1,096	114	35					

TABLE

Number	TOWNS	Square miles in incorporation	Area, Population, Payments,			
			Population census 1910	Total payments of town	Cash on hand at close of year	
453	Mechanicville	.75	817	4,434	5,712	
454	Medford		808	6,463	1,004	
455	Melbourne	1.	423	1,350	18	
456	Melrose, April 24, 1913.			80	15	
457	Melrose		450	832	1,118	
458	Melvin		100	5,293	750	
459	Mescal		2,174	388		
460	Meriden	1.25	600	240	417	
461	Merrill	.38	620	5,737	779	
462	Meervey	1.55	150	2,943	121	
463	Meyer		540	267	71	
464	Miles	1.	334	14,540	7 0	
465	Milford	1.25	575	7,634	8,884	
466	Millersburg		250	8	91	
467	Milo	1.	519	0,780	200	
468	Milton	1.	913	3,949	995	
469	Minburn		388	716	313	
470	Minden	1.	423	3,135	7,139	
471	Mingo	.44	240	819	79	
472	Mitchell		331	432		
473	Mitchellville	1.	893	3,387	16,733	
474	Modale	1.	587	1,027	86	
475	Monandina		420	1,950	227	
476	Moneta		44	253	113	
477	Monmouth		221	998	712	
478	Monona	.68	799	22,891	1,068	
479	Monroe	.79	400	7,718	114	
480	Montesano		1,172	10,238	8,714	
481	Montour		338	914	447	
482	Montrose	1.	708	2,869	705	
483	Moorhead		708	2,869	705	
484	Moorland	3.	137			
485	Moravia	1.75	622	2,023	143	
486	Morning Sun	.78	807	4,299	967	
487	Morrison		173	635	236	
488	Moulton	1.	1,233	3,921	4,387	
489	Mt. Air		1,646	17,096	38,538	
490	Mt. Union		192	31		
491	Mt. Vernon		1,532	14,015	5,094	
492	Moville	1.	552	9,741	167	
493	Murray		796	2,071		
494	Nashua	3.	1,102	13,500	1,038	
495	Neola		926	7,687	976	
496	New Abbin	.17	855	8	114	
497	Newell	1.25	738	8,661	1,975	
498	Newhall	.13	267	2,568	49	
499	New Hartford	.5	482	1,206	1,106	
500	New Liberty	.16	78	78	2,180	
501	New London		1,144	30,292	7,418	
502	New Market		678	1,702	117	
503	New Providence	1.	503	267		
504	New Sharon		1,122	9,682	1,070	
505	New Vienna	4.75	188	1,446	344	
506	New Virginia		1,261	1,261	23	
507	Nichols	2.	366	1,533	567	
508	Nodaway	.5	313	899		
509	Nora Springs		585	5,150	928	
510	Northboro	.25	197	419	9	
511	North Buena Vista		162	778	9	
512	North English	.28	848	4,977	3,617	
513	North Liberty, Nov. 10, 1913.					
514	North McGregor	.75	588	2,023	123	
515	North Washington		132	534	694	
516	Northwood	2.	1,324	7,040	6,091	
517	Norwalk		315	627	504	

NO. 1—CONTINUED

Receipts and Cash Balances			Payments for Outlay or New Improvements						
Grand total	Cash on hand ending of year	Total receipts of loans	Total outlay for new improve- ments	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	Unbur-	
8,146	3,181	4,965	541			491	50	142	
7,867	1,015	6,802						457	
1,368	198	1,175	536				249	457	
		81						476	
1,450		1,450			42	45		458	
4,017	380	3,628	611	237	31	90	243	458	
2,176		2,176	41		41			460	
1,113	285	828						461	
6,316	661	5,655	1,607	1,607				462	
3,155	67	3,088	375					463	
2,000	2	1,998						464	
15,120	147	15,113	12,963	12,812	99	77	5	464	
15,958	948	15,010	1,629	1,550		80		465	
383	41	322						466	
7,049	736	6,313	859	850				467	
4,944	1,851	3,093	830		200	105	25	468	
269	50	219	187			256	31	469	
10,314	13	10,301	1,277	1,696	271			470	
894	216	678						471	
454	5	449						472	
20,040	1,166	18,874	161			768		473	
1,113	22	1,091	217			103	114	474	
2,177	567	1,610	425	185	246			475	
378	100	278						476	
1,710	743	967	153	29			87	477	
23,809	838	23,061	18,599	18,338	231			478	
7,872	1,720	6,152	225					479	
18,460	9,342	9,118	1,337	85	257	62	928	480	
1,091	99	1,001	95		37			481	
2,784	2,784		607		314	130	163	482	
3,321	1,026	2,295						483	
			1,074		243	36	795	484	
2,165	278	1,887	1,329					485	
4,701	1,782	2,919	699				776	486	
977	321	656	602			618	8	487	
8,808	3,853	4,955	491		461			488	
55,494	2,170	53,324	11,559	10,878	1,043			489	
738	507	231	122			122		490	
1,047	14,072	14,972	988	445				491	
9,908	613	9,295	4,771	4,771				492	
2,071		2,071	96			50	43	493	
15,158	5,030	10,128	5,921	1,702		467	405	494	
8,663	261	8,402	363			63	362	495	
2,000	174	1,826	45				48	496	
1,008	2,498	3,506	55	114	85			497	
2,637	94	2,543	1,255				1,255	498	
2,612	108	2,504						499	
2,552	1,176	1,376						500	
32,347	750	31,597	16,066	16,066				501	
1,702	251	1,451	439		436			502	
414	334	80	39		39			503	
10,987	978	10,009	1,438		397	326	715	504	
1,730	185	1,545	77		77			505	
850	834	46	1,103			408	700	506	
1,850	246	1,604						507	
826		826	150		146		4	508	
6,118	2,065	4,115	1,154		836	215		509	
491	60	431						510	
787	207	580	87	87				511	
8,994	4,022	4,972	1,112	1,112				512	
								513	
2,196	320	1,876	1,066		26		1,900	514	
992	412	580	267			207		515	
13,660	5,152	8,488	2,976	869		1,435	295	516	
1,181	773		149		149			517	

TABLE

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population census 1910	Total payments of town	Cash on hand at beginning of year
518	Norway	1.	479	4,486	140
519	Numa		630	1,330	9
520	Oakland		1,105	7,889	2,724
521	Oakville	1.5	389	938	208
522	Ocheyedan		565	4,889	3,285
523	Odebolt	1.	1,288	12,945	3,042
524	Ogden		1,258	14,892	2,219
525	Oida	1.6	165	610	377
526	Olga		669	3,312	2,945
527	Olivia		289	660	44
528	Onoda	1.5	100	653	
529	Onslow		214	425	425
530	Orange City	1.25	1,374	5,463	2,318
531	Orchard, July 10, 1913.				
532	Orient		273	676	866
533	Orleans		105	385	124
534	Ossian		749	2,773	433
535	Osterdock		97	400	87
536	Oto		528	2,034	158
537	Oxford		614	4,310	519
538	Oxford Junction	1.	822	8,408	291
539	Pacific Junction	1.75	561	2,902	163
540	Packwood		364	700	
541	Palmer	1.	177	909	253
542	Panama	1.29	222	800	6
543	Panora	1.	1,080	10,080	303
544	Parkersburg	.44	958	7,559	3,570
545	Parnell		300	791	1,052
546	Paton		328	508	16
547	Patterson		147		
548	Paulina	.39	796	12,043	544
549	Persia	1.	358	2,135	301
550	Petersen		489	2,255	2,892
551	Pierion		416	1,953	1,953
552	Pilot Mound	1.	317	4,649	505
553	Pioneer		92	22	238
554	Pisgah		242	1,107	
555	Plainfield	.3	288	680	1,475
556	Pleasanton		200	151	126
557	Pleasant Plain	1.	174	316	165
558	Pleasantville		691	7,738	
559	Plymouth		368	503	
560	Pocahontas	2.	987	12,249	1,140
561	Polk City	1.	310	710	
562	Pomeroy		815	17,364	671
563	Portsmouth	3.	347	1,751	1,480
564	Postville		502	5,341	1,531
565	Prairieburg	.75	187	1,844	418
566	Prairie City		744	6,023	1,190
567	Prescott		429	1,725	39
568	Preston		662	11,893	669
569	Pringle	.75	733	4,102	2,139
570	Princeton	1.15	379	2,128	413
571	Promise City		214	270	245
572	Protivin	1.	163	443	91
573	Pulaski	1.	382	573	21
574	Quasqueton	1.	334	627	
575	Racine	1.	630	5,041	286
576	Rake	1.	62	572	132
577	Ralston		175	1,091	
578	Randall	.19	153	134	
579	Randolph		304	468	648
580	Rathbun	.6	353	433	142
581	Redlyn	.5	227	2,718	584
582	Redding	1.	200	391	402

NO. 1—CONTINUED.

Receipts and Cash Balances			Payments for Outlay or New Improvements				
Grand total	Cash on hand at beginning of year	Total receipts of town	Total outlay or new improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous
4,026	2,279	2,347	2,000	812	305		863
1,498	48	1,390	33			33	519
11,013	3,238	5,385	7	526	507	850	380
605	144	792	7				521
8,114	1,785	6,329	1,011	1,006	27	256	32
15,987	2,203	15,724	3,010	1,301	114	1,219	523
17,111	2,901	14,100	6,009	4,351	256	1,902	324
887	441	446	319	10	50	230	565
6,258	1,992	4,306	618	102	516	527	536
334	196	438	296		160	106	527
631		631	354		96	10	148
854	153	701	137	61	20	56	529
7,781	1,773	6,008	138		138		531
300		300	76		37	39	532
691	851						533
510	241	390					534
3,236	1,127	2,069					535
577	347						536
2,252	88	2,164	71		71		537
4,825	419	4,407	103	51	29	88	538
905	2,884	440	218				539
3,155	137	3,018	26				540
709	75	634	281		198	85	541
1,244	196	1,048	84		61	32	542
518	2	816	322	24	15	94	543
11,313	386	10,927	5,087	4,428	362	297	544
11,509	4,255	7,254	2,162	30	315	544	1,273
1,844	357	1,487					545
633	13	600					546
12,587	2,006	10,581	5,020	4,758	79		547
2,395		2,395	820	773	45		548
5,458	2,424	3,034	133				549
3,559	696	2,863					550
6,304	243	4,861	8,793	3,708			551
197	83	11					552
1,107	1,107	404					553
2,167	848						554
280	10	270	117				555
7,738	3	7,738	1,219				556
239	13,150	736	456				557
709	310	449					558
18,225	8,182	15,073	13,968	19,006	110	304	49
1,883	1,357	247					561
8,072	849	7,223	1,100	217	477		562
2,202	303	2,069	494				563
2,284	7,003	2,004	2,004				564
1,062	48	1,614	219				565
12,452	700	11,702	9,694	8,629	376	608	566
6,541	7,737	1,188		1,017	83	88	567
1,001	2,540	229			113	116	568
665	361						569
534	127						570
584	628						571
927	5	892					572
5,427	811	4,616					573
704	498						574
1,091	78	1,013	51				575
361	248	113					576
1,114	519						577
84	641	100					578
4,202	1,904	2,306	2,677	330	149	124	2,064
351	532						581

TABLE

Number	TOWNS	Area, Population, Payments.			
		Square miles in incorporation	Population census 1910	Total payments of town	Cash on hand at beginning of year
583	Redfield		669	20,117	626
584	Reinbeck	1.25	1,205	13,769	3,141
585	Rembrandt	1.	128	369	190
586	Rensen	1.	1,079	9,722	1,846
587	Renwick	1.	372	5,617	692
588	Riceville	1.	844	8,287	2,000
589	Richland	1.	613	2,084	930
590	Richardsville, Feb. 17, 1913.			208	223
591	Ricketts	.25	102	1,607	262
592	Ridgeway	3.19	304	550	1,068
593	Ringsted	1.	312	2,022	9
594	Rippey		407	1,324	80
595	Riverside	.64	652	4,764	170
596	Riverton		682	868	348
597	Rock Falls		87	94	277
598	Rockford	1.	916		
599	Rock Valley	1.81	1,108	4,707	
600	Rockwell		700		
601	Rockwell City	4.	1,028	13,678	2,259
602	Rodman		131	309	912
603	Rodney		163	123	247
604	Roile		654	6,532	1,808
605	Roland	1.	641	5,741	2,307
606	Rome		153	248	104
607	Rose Hill		269	378	207
608	Rowan	.9	256	887	
609	Rudd		290	1,135	26
610	Runnells		428	2,122	62
611	Russell		619	1,656	
612	Ruthven	1.	656	3,182	4,361
613	Rutland	1.	712	135	987
614	Ryan	4.5	611	2,371	2,371
615	St. Ansgar	1.	747	2,900	441
616	St. Anthony		199	373	192
617	St. Charles		624	399	142
618	St. Lucas	.5	138	64	144
619	St. Olaf		170	335	438
620	St. Paul		62	708	245
621	Sabula	1.25	918	14,641	2,261
622	Salem	1.	601	545	558
623	Sallis		300	1,343	603
624	Sandborn	.5	80	6,224	3,063
625	Sandysville		1,174	120	
626	Sarville		129	348	875
627	Schaller	1.25	645	8,890	801
628	Schleswig	.5	122	3,028	397
629	Seranton	1.37	846	4,270	95
630	Searsboro	1.	729	358	172
631	Sergeant Bluff		625	839	125
632	Shambaugh	.75	245	288	192
633	Shannon City		222	402	377
634	Sharpsburg		181	478	84
635	Sheffield	3.	284	2,903	1,204
636	Shelby	1.	680	3,940	764
637	Sheliah		202	408	287
638	Shell Rock	1.25	741	4,280	226
639	Shellsburg		627	2,366	790
640	Sherrill, Inc. Oct. 7, 1913.			542	162
641	Shiley		1,530	42,515	5,188
642	Sidney		1,019	5,002	620
643	Silver City	1.	416	1,150	186
644	Sioux Center		1,064	7,308	1,597
645	Sioux Rapids	.38	868	5,507	1,397
646	Slater		473	1,011	619
647	Sloan	.25	547	10,774	1,054

NO. 1—CONTINUED.

Receipts and Cash Balances			Payments for Outlay or New Improvements						
Grand total	Cash on hand at beginning of year	Total receipts of town	Total outlay or new improvements	Waterworks, gas, lighting	Sidewalks	Streets	Miscellaneous	Number	
20,732	15,530	5,222	16,655	16,126	19				
16,900	5,360	11,540	9,915	9,416	246		233	583	
519	131	388	160		52			584	
11,409	3,174	8,305	8,211	2,569	228	108		585	
6,279	1,331	4,948	1,907	1,483	44	380		586	
10,287	1,549	8,738	3,083	2,759	44	324		587	
3,914	967	2,947	477	18	386	72		588	
521	430							589	
1,769	1,651	130	130	30			90	590	
2,568	2,128	430	196			196		591	
2,682	567	2,500	556	10	221	25		592	
1,404	31	1,373	180		80		100	593	
4,924		4,924	315		218			594	
1,156	619	537	322	157		140	25	595	
311	306	306						596	
4,707	256	4,451	732	406	36	125	186	597	
								598	
15,838	2,500	13,338	713	101	132		479	600	
1,121	1,005	116	5					601	
370	290	71	5					602	
8,400	3,037	5,363	1,807	900	46	505	200	604	
8,948	803	7,245	1,191	655	65	403	68	605	
351	85	266	13					606	
286		286	48				19	607	
887	22	865	26			20		608	
1,101	84	1,017					14	609	
2,158	1,954	204	145					610	
1,956	553	1,403	1,070		410	130	830	611	
6,543	3,606	2,937	308	130		130		612	
822	469	353	104					613	
2,271	114	2,157	1,022	190	170	602	1	614	
3,431	447	2,984	546	300	566			615	
665	210	355	21					616	
666	123	543						617	
348	44	304						618	
438	87	351	72			72		619	
1,948	446	692	292			130		620	
17,002	1,695	15,307	10,383	10,383			328	621	
100	508							622	
1,946	975	971	303	145	102	81	65	623	
10,009	2,162	6,847	1,189	477	49	579	84	624	
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TABLE

Number	TOWNS	Area, Population, Payments,				
		Square miles in incorporation	Population census 1910	Total payments of town	Cash on hand at close of year	
048	Smithland	.6	334	3,335	356	
049	Soldier		167	246	1,834	
050	Solon	1.	450	1,368	655	
051	Somers	.21	169	614	773	
052	South English	.2	328	901	465	
053	Spillville	.38	320	355	2,432	
054	Spirit Lake	1.	1,162	30,371	2,345	
055	Sprague, in. May 18, 1913.			307	45	
056	Spring Hill		94			
057	Springville	.70	668	2,075	1,730	
058	Stacyville		407	1,620		
059	Stanhope		381	694	1,308	
060	Stanton	.91	653	3,330	361	
061	Stantwood		311	1,589	784	
062	State Center		858	15,900	418	
063	Steamboat Rock	1.	378	1,105	0	
064	Stockport	1.	235	350	238	
065	Stockton	.6	138	388	27	
066	Story City	6.	1,387	20,000	2,164	
067	Stout	2.35	79	323	336	
068	Stratford	.51	554	2,227	370	
069	Strawberry Point		1,052	11,160	730	
070	Struble	1.	327	320	632	
071	Sully		282	1,413	830	
072	Summer	2.	1,104	14,904	2,301	
073	Superior	1.	154	595	271	
074	Sutherland	1.	694	2,818	480	
075	Swaledale	.6	235	384	387	
076	Swan	1.	292	213	14	
077	Swaen City	1.	403	2,709	415	
078	Taber	1.25	909	2,976	2,821	
079	Templeton	1.75	278	2,070	1,214	
080	Terrill	2.	335	427	30	
081	Thayer	2.	198	621	6	
082	Thompson	1.	500	3,242	127	
083	Thor	1.	371	436	29	
084	Thornburg		323	1,250	170	
085	Thornton	1.	271	924	107	
086	Thurman	1.	236	1,195	1,108	
087	Tigley	1.	268	1,744	197	
088	Tiltonka		278			
089	Traer	1.	1,372	10,126	2,319	
090	Treynor		172	623	1,138	
091	Trippoli	1.25	706	7,494	84	
092	Truro	1.	310	638	206	
093	Turin	.25	154	409	489	
094	Udell	.65	186	221	539	
095	Underwood		271	822	1,022	
096	Union	1.	340	2,190	681	
097	Urbana		535	721	79	
098	Ute		490	2,848	1,589	
099	Vad		681	6,625	1,914	
100	Valeria			38	12	
101	Van Horne	1.	444	4,309	43	
102	Van Meter		383	4,705		
103	Van Wert	.39	471	518	434	
104	Varina	1.	183	271	580	
105	Victor	1.	640	7,783	900	
106	Vincent	4.	215	605	500	
107	Vining, in. May 20, 1913.			600		
108	Volga		416	1,220	662	
109	Wadena		228	185	200	
110	Walcott		419	22,912	1,592	
111	Walker	.75	617	1,822	484	
112	Wallington, in. Nov. 4, 1913.					

NO. 1--CONTINUED.

Receipts and Cash Balances			Payments for Outlay or New Improvements							Number
Grand total	Cash on hand at beginning of year	Total receipts of town	Total outlay or new improvements	Waterworks, gas, sewer, lighting	Sidewalks	Streets	Miscellaneous			
3,685	1,000	5,614	2,011	2,000	11			448		
2,170	1,708	372	315			115		449		
2,923	909	1,554	238			60		450		
1,367	334	1,063	51			81		451		
1,296	338	968	449			172		452		
2,787	2,541	246						453		
32,564	1,058	31,505	5,725	925	118	129	4,551	454		
575	148	427	29				20	455		
4,596	1,688	5,007	210			132	78	456		
1,020	583	1,007	305				205	457		
1,092	986	944	207			64	18	458		
2,091	1,034	1,057	738			604	30	459		
2,273	763	1,610	194				40	460		
16,217	1,701	14,506	1,989	1,508		77	331	461		
1,119	127	973	63			62		462		
692	14	698						463		
415	137	238						464		
40,837	2,187	38,670	15,079	13,867	62	784	357	465		
949	355	674	48			21	4	466		
3,397	430	3,961						467		
18,892	6,423	12,469	6,230	6,177			53	468		
1,883	471	912						469		
2,249	1,089	1,160	384					470		
17,105	1,507	15,598	6,954	1,867			4,927	471		
699	311	355	190			24	196	472		
4,297	721	5,009				263	44	473		
1,191	677	514	23			23		474		
227		327	89			63	17	475		
3,723	335	2,388	472	75	301		96	476		
4,195	1,329	2,866						477		
4,284	1,468	2,821	614	191	87	286	50	478		
699	62	604	107		61	46		479		
567	89	656	60					480		
3,379	194	3,573	588	101	259	194		481		
465	23	442	166			134	12	482		
411	184							483		
1,083	17	1,048	286				289	484		
2,304	1,024	1,280	221					485		
1,941	203	1,738	501	432	60			486		
12,374	3,625	8,749	1,645	549	487	216	90	487		
1,901	339	1,562	157			49		488		
7,617	287	7,300	4,011	2,811	108	49	151	489		
844	194	698	544			456		490		
898	356	542	383				238	491		
527	148	379						492		
1,944	539	1,405	228					493		
2,418	2,418	350	550					494		
720	234	486						495		
4,527	1,306	3,221	1,282	1,111	40	219	12	496		
2,159	5,280	84						497		
8,449	2,159	6,290	354		134	200		498		
50		50						499		
6,407	334	6,073	602	276	327	50		500		
4,309	4,705	2,500		2,500				501		
555	389	600	217		135	82		502		
200	204	606	109		161	60		503		
8,772	1,181	7,592	739	454	200	105		504		
154	104	49					40	505		
500		500						506		
1,800		1,800						507		
207	35	178	35		35			508		
35,355	5,432	19,773	16,738	2,368	43	1,040	12,449	509		
2,308	194	2,112	466	12		457		510		

TABLE

Number	TOWNS	Square miles in incorporation	Area, Population, Payments,			Cash on hand at close of year
			Population estimated 1910	Total payments of town		
713	Wall Lake		661	6,061	1,905	
714	Walnut		950	12,772	203	
715	Wapello	1.76	1,320	7,980	1,565	
716	Waukena	1.	410	603	1,078	
717	Waterville		479	479	74	
718	Waucoma		433		74	
719	Waukeo	1.03	340	1,180	374	
720	Wayland		550	1,023	247	
721	Webb	.5	700		40	
722	Weldon		308	648		
723	Wellsburg	1.	298			
724	Wellman	.70	734	5,637	51	
725	Wesley		457	4,759	121	
726	West Bend		679			
727	West Branch	1.5	643	4,340	2,868	
728	West Burlington		1,300	2,700	908	
729	West Chester		222		705	
730	Westfield		142	434	313	
731	Westgate	1.	232	672	109	
732	West Liberty	1.	1,000	25,438	5,527	
733	West Mitchell		139			
734	West Point	.28	870	6,300	480	
735	West Side		367	4,321	377	
736	West Union	2.39	1,002	11,728	2,138	
737	Wheatland	.25	803			
738	Whiting		670	14,677	118	
739	Whitewater		318	3,198		
740	Whitten	1.	511	541	290	
741	Williams		476	2,578		
742	Williamsburg	.60	1,000	9,205	6,901	
743	Wilson	.75	1,167	4,007		
744	Winfield		684	6,227	14,326	
745	Winthrop		629	9,438	1,446	
746	Wota	.5	230	300	918	
747	Wooden		167	171	333	
748	Woodbine		1,008	6,801	3,363	
749	Woodburn	4.	420	600	807	
750	Woodward		712	3,480	53	
751	Woodstock		234	765	1,580	
752	Worthington		1,017	2,056		
753	Wyoming	1.	721	4,496	906	
754	Yale	.75	273	1,162	60	
755	Yetter	.13	107	238	342	
756	Yorktown		288	451	589	
757	Zeigler	1.	601	1,307	156	
758	Zwingle		60	272	42	

NO. 1—CONTINUED

Receipts and Cash Balances			Payments for Outlay or New Improvements							Number
Grand total	Cash on hand at beginning of year	Total receipts of year	Total outlay or new improvements	Waterworks, gas and sewer lighting	Sidewalks	Streets	Miscellaneous			
8,066	1,701	9,767	498	185	158	105	45	718		
12,977	187	13,164	29,700					719		
9,075	2,078	7,497	2,145	859	562	236	486	720		
1,741		808						721		
479		479	261		265			722		
789	135	654	351		351			723		
1,304	251	1,303	492		132	155	235	724		
1,770	235	1,005	102		132	132		725		
1,290		512	146		567			726		
648		678			60	60		727		
								728		
6,688	257	5,331	225	58	267	27		729		
4,880	536	4,622	266	54	215	18	74	730		
								731		
7,233	1,921	5,712	884	500	289	145		732		
2,708	445	3,258	438		150	83	225	733		
1,602	781	681	359	143	60	151	16	734		
747		502						735		
841	120	721	43					736		
34,088	2,363	24,822	3,549	2,150	684	82	713	737		
296	166	119						738		
6,079	430	5,679	1,724	235	23	967	479	739		
7,948		723	618					740		
14,916	4,823	19,382	2,456	1,695	472	459		741		
8,106	1,601	2,505	1,878	25	145	1,571	129	742		
14,796	566	14,232	11,368	6			72	743		
1,308	192	2,006	351	35	21	14	306	744		
901	896	535	273		34	290		745		
6,596	2,999	4,387			14	266		746		
10,596	8,317	10,599	2,054	1,431	625		609	747		
18,777	1,007	11,821	616	616				748		
21,122	8,917	30,305	671		419	117	118	749		
10,854	2,814	8,040	6,768	5,791		17		750		
1,308	906	900	139		26	113		751		
534		470						752		
8,925	1,155	7,838	1,259	88	77	128	897	753		
1,361	274	1,307	481					754		
3,563	406	3,070	103					755		
2,585	1,504	781	492					756		
2,073	1,997	1,079	53		116	550	37	757		
6,407	432	4,580	1,102	395	322	681	28	758		
1,702	890	809	287		151	60	176	759		
1,861	295	213						760		
346	367	473	78		36	42		761		
1,512	642	979						762		
708	106	510	91	14	50	18		763		

TABLE NO. 2—PAYMENTS OF TOWNS FOR

Number	S.N.O.L	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner
	Grand total.....	\$ 1,925,907	\$17,124	\$28,733	\$10,130	\$137,297	\$137,345	\$ 83,154
1	Ashley	20,227	205	218		22	721	223
2	Ackworth	100	10	6	5	25	1	
3	Adair	11,571	39	164	63	560		
4	Adel	5,833	50	106	60	504	507	
5	Afton	9,290	60	87	63	448	222	
6	Agency	849	12	35	10	60	302	
7	Alinsworth	3,092	2	20		33	640	
8	Avon	17,135	335	50	102	965	752	
9	Albert City	313	3	12	50	30		
10	Albion	693	6	6	15	2	5	
11	Alburnett							
12	Alden	3,806	30	75		62	368	29
13	Alexander	584	19	23	10	51	60	67
14	Allerton	7,173	13	40	50	76	480	224
15	Allison	2,208	25	25		71	68	
16	Alta	19,600	150				284	215
17	Alta Vista	6,142	9	18	1	40	643	31
18	Alton	6,705	63	72	23	149	404	402
19	Altoona	2,008	11	45	3	45	736	
20	Alvord	2,075	50	50	35	60	300	3
21	Andover	87	15	10	11	15	2	
22	Andrew	1,211	10	20	15	50	25	
23	Anita	5,160	8	111		30	10	243
24	Ankeny	1,147		49		62	100	
25	Anthony	2,904				429	439	
26	Applington	1,044	24		20	14	45	
27	Aradla	1,745	30	35	10	75	663	123
28	Archer	39						
29	Arion	8-8	6	21	2	41	228	25
30	Arlape	3-17	11	6	37	6		
31	Arlington	3,045		44		35	232	
32	Armstrong	5,104	31	79	10	78	492	6
33	Arnold's Park	5,721		55	54	169	251	517
34	Arthur	1,692		10		7	300	
35	Ashton	1,408	16	23		98	783	105
36	Atalusa	224						
37	Atholstan	613						
38	Auburn	489		56	15		50	
39	Audubon	3,377	22	127	76	109	402	429
40	Aurelia	12,772	183	75	75	22	3	39
41	Aurore	4	4	35		48	27	39
42	Avenara	417	18	28	10	78		
43	Avoca	7,443	100	75		68	1,076	410
44	Ayrshire	1,120	24		24	72		
45	Badger	223		25		120		
46	Bailey	1,365	34	74	12	92	276	
47	Bailey	516	7	10	20	22		114
48	Baldwin	686	14		5	28	116	
49	Bancroft	4,817	25	35		55	240	180
50	Barnes City	205	5	21		45	75	
51	Barnum	779	15		15	75	65	323
52	Bassett	138		6		5		28
53	Batavia	1,385	10	36	36	33	361	245
54	Battle Creek	2,284	39	40	36	91	620	550
55	Baxter	2,273	18	41	46	57	159	247
56	Bayard	1,507	16	66	15	60	294	330
57	Beacon	497		25		163	164	
58	Beaconsfield	2-19	2	29	19	28		
59	Beaman	7-19	8	29	19	11	25	92
60	Beaver	309						
61	Bellevue	19,142	33	130	40	62	470	130
62	Belmont	6,287	34				884	
63	Bennett	2,495	90	64		89	60	60
64	Benton	188	4	4	4	15		61

GENERAL AND MUNICIPAL EXPENSE.

Fire company	Streets, sidewalks and crossings	Water works	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Miscellaneous	Interest on bonds and bonds re deemed	Amount of temporary loans and amounts of pre-vious years paid	Number
\$10,783	\$242,283	\$238,281	\$485,732	\$24,916	\$13,413	\$229,067	\$146,911	\$214,423	\$216,475	
658	1,000	435	14,914	6		3	279	336	500	1
45	104	4,064	28			43	165	1,658	2,080	2
1,000	38	1,387	1,200	2	145	711	10	1,064	205	3
13	506	119	6,600	82	70	238	79	370	107	4
31	284					6	100			5
25	250	200	130	10		43	51	1,405	252	6
35	1,114	1,300	9,080	224		49	217	2,654		7
	361	16	12			70			157	8
	159	490	528	13			568	788	10	9
10	1-12		10	30			38		141	10
	346		4,251	4	61	2		1,000	100	11
	1,000	621	320	8	75		69		100	12
	1,230	3,609	3,609			25	9,223	279	1,050	13
	355	492	226				17	4,399		14
185	32	786	2,209	61			98	1,197		15
	902									16
	391	254	20			239	496	230		17
1	21			2						18
	301	500	1,080	45			780			19
69	47	28	405	47		204	90	647	1,600	20
	160	523	60	9		14	83		422	21
	337		219	142		784	5	226	550	22
	409	60	181	48		24	175			23
	2			20			32			24
	145	341	5				7			25
	97	747	68				5			26
	262	747	68				6	1,104		27
	137	867	207		107		5	168	2,857	28
	2,244						441			29
	65	287				250	6	490		30
	92			14			309			31
	507		117						15	32
	128		268	21		55				33
138	1,447	1,892	53	8			39	381	5	34
	249	1,578	2,056	12		239	6	248	8,945	35
	456			23						36
	210			25		90				37
	245	442	1,941			339	884		530	38
	65					8	5	608		39
	395			10			506		171	40
	142	190	56	17				130		41
	182						1,892			42
	225	744	1,391	3		12				43
	44					25	25			44
	30						213		725	45
	171	508	20		60	100		606		46
	601	2,109	62	68	7	80	175			47
	61		12	12	10	5	280			48
	105		128	16						49
	208								287	50
	878	2,387	7,758	4		30	2,030	500	3,323	51
	973	1,467	1,784	22		356	784	224	1,811	52
	138	380	1,304			176	5	190		53
	107						5			54

TABLE NO. 2—CONTINUED—PAYMENTS OF TOWNS

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner
65	Berkley	94						
66	Berlin							
67	Bernard	607	29	48	30	25		171
68	Bertram, Inc. Dec., 1918							
69	Bettendorf	15,216	75	100	25	122	965	55
70	Birmingham	811	8	30	10	31	78	138
71	Bialsburg	1,172	11	81	15	180	12	107
72	Bialstown	1,844	100	30	10		510	107
73	Blakesburg	491	9	35	10	41		
74	Blackland	2,688	12	31	11	53	5	66
75	Blencoe	536			27		80	105
76	Blocton	582	7	36			114	
77	Blue Grass	481	15	30	5	32	66	74
78	Bode	1,140	3	15	20	5	70	150
79	Bonaparte	1,093	14	17	36	75	103	133
80	Bondurant	513	13	11	11	50	16	65
81	Bouton	2,840						
82	Boholm	166						
83	Boyd	580	48	28	32	74	79	40
84	Braddyville	804	50	25	6	30	75	104
85	Bradgate	654	18	11	10	33		70
86	Brandon	387	12	31		53		68
87	Brayton	277	17	13			46	40
88	Breda	2,230	21	41	15	97	300	300
89	Bridgewater	669		19			264	
90	Brighton	4,138	9	60	30	44	272	44
91	Bristow	734	12	18		40	10	74
92	Britt	5,405	4	150			372	605
93	Brookings	11,378	110	232	25	62	512	600
94	Brunsville	622	50	47	19	60		
95	Buckeye	625	19	40	40			
96	Buffalo	1,357	27	73	36	77	421	
97	Buffalo Center	1,018	9	60	30	44	272	44
98	Burt	1,583	9	25	7	24	50	
99	Busey	1,000	30	14	1	156	483	30
100	Calamus	1,016	15	15				80
101	Calender	737	20	39		99		60
102	Calmar	9,496	16	75	25	97	724	
103	Calumet	404	48	21	35			10
104	Camden	666	40	61	18	25	54	19
105	Cambridge	1,804	14	35	15	50	130	190
106	Cantril	603	2	6		15	80	57
107	Carlisle	110		2				
108	Carleton	1,344			13	35	294	
109	Carperster							
110	Carson	1,049	13	29	21	52	106	125
111	Cascade	5,094	74	100	10	120	963	100
112	Cass	4,842		45		137	450	
113	Cassalia	115	12	25		37	9	116
114	Cassata	2,467		9			17	100
115	Cass Junction	4,842		10	23		35	35
116	Central Point	3,559	71	8	63	69	43	64
117	Central City	2,469	25	20	12	60	253	
118	Charlotte	2,540	24	58	25	120	71	25
119	Charter Oak	3,587	74	38	23	79	461	320
120	Chatsworth	387	33	25		50		
121	Chelsea	883	50	25	15	55	122	180
122	Chillicothe	1,170						
123	Chillicothe	101	2	7		10		25
124	Chordan	2,063					204	6
125	Cincinnati	1,809		20	45	35		85
126	Cire	161	28	28	10	25		
127	Clarence	6,967	18	21	25	80	180	
128	Clarksville	8,307	182	48	38	98	145	
129	Clarksburg	3,207	29	23	10	30	38	
130	Clefield	2,479	6	24	20	46		

FOR GENERAL AND MUNICIPAL EXPENSE

Fire company	Streets, sidewalks and crossings	Water works	Electric and gas works and lighting	Elections and town hall	Board of health and cemetery	Legal expense	Miscellaneous	Interest on bonds and bonds redeemed	Amount of temporary loans and various years paid	Number
	2			10		25	57			60
			186	12						67
35	1,055	654	1,801	589		1,034	460	2,008	3,307	70
	296		133		27	58	6		5	71
	224		621		24		74		619	72
9	151			21			185			73
10	50	587	109	17	132		8	413	1,545	74
	30						8		64	75
33	302	44				5			1	76
10	73		148	12			6			77
	134	234			10	111	28	390		78
	147	1,085	343	6			23			79
		110	26		14		35		176	80
	469		394	6			78		1,325	81
						54	106		4	82
12	160		273	111	30		91		161	84
	75				6		9			85
	43		148	81		6	233			86
	30				10	26	85			87
	894	22	257			25	372	375		88
5	102				1		115			89
75	698		417	61	77	64	88	562	1,531	90
14			307	234			36			91
71	1,859	1,729	94			75	16	451	63	92
24	1,084	1,256	6,048	138	23		10	1,070	239	93
	1		2				132		233	94
5	340		50			25				95
	449	102	455	56		14	10	232	823	97
	291	571	227				81	247	51	98
	223					23				100
28	735	8	101	16		60				101
	181		191	18	47	25	182			102
	494	7,043	2,824	89		60		175	721	103
62	27		290				14			104
	61		180	39	3	110			40	104
	184	228	109	19	191	229		204	51	105
	22				12		8		876	107
	162			59		10	307	30		109
23	111	6	213	75	220	19	39			110
5	1,808	614	985	34		15	81		858	111
	917	228	2,120				82	924		112
	214									113
	261	486		245			1,258	218		114
	711	287	116			22	28	345		115
	78	309	706	25	181		194	500	492	116
	650	419	832				161	267	725	117
27	1,843	788					215	615		118
	180	347	3,470	187			650	60		119
	156		37	11			12			120
	82	250	60	22						121
	337	293								122
				10	11			60	456	123
	1,110	1,307	24			10	238	56		124
31	231		148			2	56	607	376	125
	115	251		22						126
	404	1,857	2,259	12			366	2,159		127
49	602	738	921	16	42		415		508	128
	85	42				25	419			129
8	643		603	3		270	70	2	6	130

TABLE NO. 2—CONTINUED—PAYMENTS OF TOWNS

Number	TOWNS	TOWNS						Towns marshal and police	Street commissioner
		Total	Mayor's office	Town clerk	Town treasurer	Town council			
121	Cleghorn	368	6	30	12	40			
122	Clemson	105	21	11					
123	Cereno	12	955	22	5	26	70		
124	Cleveland	94	10	8	5	36			
125	Cllo	153	10	10	10	31	15	6	
126	Clover Hills	445							
127	Clutter	108	15	15		21	105	45	
128	Copburg	123	6	12	10	23			
129	Coscon	3,097	23	21		60	44		
130	Costa	1,908	16	38	65	84	100	100	
131	Colesburg	1,008	10	30		10	10		
132	College Springs	658	10	20	10	41	24		
133	Collins	5,053	29	77		62	290	3	
134	Colo	765	21	43	50	40	105		
135	Columbia City	475							
136	Columbus Jct.	6,874	179	43	50	155	435	20	
137	Conesville	909	4	15	25	16	58	1	
138	Conrad	1,770		45	10	48	509		
139	Conway	177		30		21	4	1	
140	Coon Rapids	5,112	24	34	25	99	545		
141	Copook	142	21	8	6	15			
142	Coraopolis	368							
143	Corringtonville	3,115	122	60	25	45	338	27	
144	Cortworth	2,764	17	61	12	70	105	10	
145	Cordon	32,681	38	316	100	75	600	80	
146	Cotter	368							
147	Coultter	513	25	25	10	38	35		
148	Craig	243	50	20	12	14	5	5	
149	Crawfordsville	6,077	15	15		83	6		
150	Crownwell	115	5	15		27	5		
151	Crystal Lake	314							
152	Cumberland	2,909	17	33	10	68	190	18	
153	Curlew	515	30	10					
154	Cushing	1,560	8	30		36			
155	Cylinder	509							
156	Dacia City	749	41	15	15	25			
157	Dallas	144	10				31	1	
158	Dallas Center	1,561	9	25		29	97		
159	Dana	512	15	19		36	42	6	
160	Danville	6,267	48	11	154	62	329		
161	Danville	412	6	15	10	26	12		
162	Davis City								
163	Dayton	5,555	85	28	10	90	502	10	
164	Deatur City	74	988	10	10	20	75		
165	Debam	5,009	21	22	95	82	600	3	
166	Deep River	1,497	25	12		60	792		
167	Defiance	1,297					18	1	
168	Delmar	2,474	50	25		65	600		
169	Delhi	758	5	95		4	31		
170	Deloit	344	25	10		20	120		
171	Della	5,710	19	20		20	42	1	
172	Denver	4,109	17	67	10	60	345	23	
173	Derby	316	6	40		30	122		
174	Des Moines	1,204				85	108		
175	De Witt	9,262	675	108		141	1,485	2	
176	Dexter	4,696	24	79	63	124	801	57	
177	Diagonal	625	12	12	12	48	120		
178	Dickens	254	12	35	10	25	42	7	
179	Dike	2,750	25	54	15	102	60	3	
180	Dixon	706	6	12		23	120		
181	Dolliver								
182		10							
193	Douneallson	1,187	15	40		76	155	15	
194	Doon	2,905		30		37	43		
195	Dougherty	2,105	10	19		37	150		
196	Dow City	6,731	23	40		65	950		

FOR GENERAL AND MUNICIPAL EXPENSE.

Fire company	Streets, sidewalks and crossings	Water works	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Miscellaneous	Interest on bonds and bonds re- demmed	Amount of tempo- rary loans and amounts of pre- vious years paid	Number
	243		9	13		5				132
	65									133
	143		455	7			166			134
	30						5			135
	422									136
	56									137
	274	479	19	9	16	10	285	275		138
7	728		1,437	29			127	180	1,080	140
	138		460	23			5			141
			33							142
	120	417	180	50	25		943	781	2	143
	394		143	108			80			144
4	473									145
	723	1,805	906	108	30	31		2,304	3	146
	6			18			62			147
	422	192	336	11			6	176		148
47	634	1,749	717	501			56		30	149
	65						126	274	1	150
22	47	694	808	29	174	5	115	51		153
	843	465	453	20	200		150	150	156	154
129	312	2,011	4,575	3	273		19,349	3,500	494	155
	304						297		242	156
							38		397	157
	185			21			40			158
	58		48	15			30			159
	314						7			160
	310	371				25	436	700		161
	529			24			194			162
		500								163
	285	256		35			34	497	481	164
	289		165	13		25				165
	18			36					7	166
60	971		388				53			167
			230	38						168
	107	691	2,154	17			678	500	1,743	169
	559			22			12			170
149	182	313	717	132	33		5	718	487	171
	114		831							172
	83	636	24	118						173
	271	774	2,732	20						174
			898				107			175
	481	501	153	17			13	588		176
	428								270	177
			1,047	6		10	19	1,106		178
	13	248	1,273	6		20		250	1,221	181
				76						182
	161		125	23	75	130		83	8	183
21	1,300	2,430	1,094	29	100	49	48			184
6	60		1,301	35	22	10	43	660	1,700	185
2	207			20		25	13		59	186
	82		41	73			13			187
9	492	190	285	44			68	180	1,742	189
						15				190
										191
					7		13			192
	39	943	797	59		16	280	435		193
	190		40	10		244	1,016	597		194
	598						13	244		195
	133	206	5,947	10		321	49	663	1,365	196

TABLE NO. 2—CONTINUED—PAYMENTS OF TOWNS

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner
197	Dows	4,429		50	25		41	840
198	Drakesville	282	6	12	5	27	20	
199	Dunmont	2,963	88	25			606	
200	Duncombe	1,908	25	1		5	44	
201	Dunkerton	623	6	15		30	5	68
202	Dunlap	6,500	25	46	33	248	611	
203	Durango	196	8					
204	Durant	7,612	22	640	20	70	120	120
205	Dyersville	17,154		104	39	121	749	384
206	Dysart	5,355	60	75	79	300	371	
207	Earlham	1,421	25	78	25	60	35	
208	Earling	1	440	2	23			80
209	Earlville	5,212				17	350	100
210	Early	2,902	30	30		100	120	100
211	East Peru	547	4			7	43	
212	Eddyville	8,135	83	66		48	677	130
213	Eden	297	20	10	8	48	68	112
214	Edgewood	1,435	18	20		66	30	254
215	Eberon	663	11	28		35	111	
216	Eldridge	2,141	14	30	10	73	70	
217	Elgin	1,299		22		60	284	
218	Elkader	5,109	60	62	30	438		
219	Elkhart	318	7	15			49	
220	Elk Horn	305	20			21	35	
221	Elkport	608	1	36	5	30	175	
222	Elliott	1,804	14	67	45	80	37	4
223	Elletts	425		6			108	
224	Ellsworth	4,040		50	10	15		
225	Elmore	7,323	12	50		60	123	
226	Ely	176	11	20	6	38	25	
227	Emerson	1,900	10	45	22	70	341	131
228	Empire	1,822	31	35		8	5	201
229	Emery	5,710	31	60	25	78	182	196
230	Everly	1,619	11	30	19	34	29	
231	Exira	2,759	19	51	60	81	684	
232	Exline	888	25	34	46	40	115	156
233	Fairbank	1,967				17	183	67
234	Farley	3,600	4	44			820	
235	Farmersburg	621	1	36		5	64	
236	Farmington	8,677	100	85	25	95	37	180
237	Farmhamville	771		25		31	31	6
238	Farragut	1,499	50	30	10	31	114	
239	Fayette	5,168	33	172	25	81	302	
240	Fenton	1,620	7	36	15	41	36	51
241	Ferguson	235	8					24
242	Fertile	642		37			64	
243	Florida	718						
244	Floyd	10		28			47	257
245	Fonda	7,014	96	67	1	128	404	411
246	Fontanelle	8,286	41	111	25	163	103	230
247	Forest City	9,228	54	110	50	300	662	1,280
248	Fort Atkinson	607	25	15	19	30	11	229
249	Fort Des Moines	714	100	80	30	50	120	
250	Fortoria	608		10				
251	Franklin	164	5			11	17	22
252	Fraser	303	18	21				
253	Fredericksburg	4,502	1	86		5		
254	Frederika	308	10	25	3	36	81	19
255	Freemont	2,709	12	25	15	40	383	235
256	Galt	254	13	6		4	75	4
257	Galva	6,787	68	100	27	128	146	149
258	Garber	381	1	26	1	5		102
259	Garden Grove	1,041	12	18		30	182	
260	Garnaville	632	2	20	13	5		122
261	Garner	7,724	307	164		153	7	75
262	Garrison	312	2	13		15	94	10
263	Garwin	965		71	10		55	211

FOR GENERAL AND MUNICIPAL EXPENSE.

Fire company	Streets, sidewalks and crossings	Water works	Electric and gas and other lighting	Electric and town hall	Board of health and cemetery	Legal expense	Miscellaneous	Interest on bonds and other debts	Amount of temporary advances of previous years paid	Number
	711	718	1,349					665		197
	153		44				13			198
	191	165		21			498	385	294	199
	137	665			5	21		909	156	200
	384	690	700	21		25	1,318	1,768	336	201
	28		11			10				202
	675	761	4,723			528	5	2,272	6,680	203
14	1,083	2,704	503		2	418	649	1,559	77	204
	360	600	19			25		988	1,679	205
13	498	300	3,616	42	67	60	36			206
	40	291					5	3,351		207
	277	828	237	14			235	538	104	210
	475	470	691	59	40		6			211
3	155			30			199	1,150		212
	303		5,438	50			5			213
			985	15	14	11	62		14	214
	212	210	10	33			5	1,152		215
	292	613		15			81			216
	7	205	74	511	62	5	79	280		217
11	2,695	3,529	912	9	5	5	79			218
		114	20						11	219
				31			48			220
	225					70	5			221
	244	96	371		48		66			222
	86						61	665	671	224
	294	1,253	1,041	6	3		163			225
	294	6,608					80			226
2	38		1				50	413		228
5	288	496	156			8	89	1,104		229
	670	608	365				102	371		231
24	569	599	306	46	8	10	102			232
	377			33		60	5			233
38	282	788	176	56			37			234
		242	622				187	888		235
	274						10			236
	321	346	4,719				10	339	2,120	236
	200		455	15			611			237
	120		419	16			11	1,154	662	238
	692	982	4,091	23				275	33	240
	153	892					18	219	18	241
	516						112			242
							10			243
	82		225				2			244
	411	2,320	2,683	58	35	126	31		24	245
	100	1,100	566	171	79	15	500		115	246
4	1,196	1,203	1,237	115	70	200	1,177		1,518	247
32	48		197	43		22				248
7	379			51			10			249
	213			8			91		286	250
	60			30						251
	107						5			252
	215	1,071	1,579	15			200	604	227	253
	17						20			254
	242		847	15			134		1,002	255
	25			17			15			256
	694	9	3,986	311	6	27	313	408	320	257
1	97			19			46			258
	144	15	698				23			259
4	225			60			74			260
	2,067	1,500	1,005	37	194	150	37	1,592		261
	165			1			1			262
	384	135	15	37			67			263

TABLE NO. 2—CONTINUED—PAYMENTS OF TOWNS

TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner
264 Geneva	580		25			10	56
265 George	5,787		13	15	100	829	
266 Germania	942		62	20		149	25
267 Gilbert	270		13				
268 Gilman	2,459		80		118	124	180
269 Gilmore City	3,481					828	228
270 Gladbrook	7,881		58	25	96	72	119
271 Gildren	21,251	50	50	10	70	212	176
272 Goldfield	1,198	21	18	15	84	211	291
273 Goodell	459		30	10		100	104
274 Goose Lake	515	25	25	6	23	4	
275 Govert	4,745	7	22	29	19	965	180
276 Graettinger	5,082	20	25	18	56	60	
277 Graf	230	49	9	6	25		
278 Grafton	80		10	6	32	18	
279 Grand Junction	1,922	52	49	68		191	221
280 Grand Mound	2,148	25	39	19	65	659	118
281 Grand River							
282 Grand View	873	28	36	12	127	120	125
283 Granger	1,610	30	13	23	143	29	100
284 Grant	182		10	8			
285 Grant City	1,017	12	37	59	299	300	
286 Grantville	1,384	28	25	82	69	41	
287 Gray	233	13					
288 Greeley	188	23					
289 Greene	6,552	18	72	10	81	48	
290 Greenfield	10,711	34	293	60	287	535	373
291 Green Island	549	15	39	7	70	25	
292 Grimes	4,721	25	129	25	108	800	73
293 Grinstead	7,111	25	73	85	108	800	73
294 Grundy Center	7,922	62	191	50	699	683	478
295 Gruber	444	12	20	5	91		
296 Guthrie Center	6,625	252			454	425	299
297 Guttenberg	5,048	2			5	300	294
298 Halbur	744	2	9				
299 Hamburg	12,923	303	307	50	181	619	74
300 Hamilton	473	33	26		96	80	123
301 Hancock	269	7				49	73
302 Hanlontown	1,118		19			74	74
303 Harcourt	119					6	75
304 Harper	166	12	17	7	43	7	65
305 Harper's Ferry	794	12	56	1	45	425	67
306 Harris	729	23	33	56	185	63	
307 Hartley	10,229	225	189		717	622	
308 Harvey	1,084	69	39	15	41	26	
309 Hastings	518	39	30	52	81	31	
310 Havelock	459	11	18	12	53	96	
311 Hawley	1,942	1	36	1	5	30	194
312 Hazelton	1,094	17	25	1	15	20	
313 Hedrick	1,393	8	40			312	300
314 Henderson	357	34	20			92	
315 Hepburn							
316 Hinton	886	16	59	18	69	301	10
317 Holland	249		12			117	2
318 Holstein	11,877	135	237	50	229	995	706
319 Holy Cross	409	6	9			89	14
320 Hopeville							
321 Hopkinton	4,992	60			28		9
322 Horneak	538		25			228	62
323 Hosper	4,197	59	55	15	59	120	71
324 Hubbard	1,806	19	62		50	110	713
325 Hudson	4,495	15	15			22	56
326 Hull	2,382	39	39		56	138	299
327 Humboldt	10,780	12	85	50	60	1,085	289
328 Hunnerton	3,301	12	72	22	60	120	320
329 Husley	490		30			14	23

FOR GENERAL AND MUNICIPAL EXPENSE.

Fire company	Streets, sidewalks and crossings	Water works	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Miscellaneous	Interest on bonds and bonds redeemed	Amount of temporary loans and amounts of previous years paid	Number
91	206	374	214	22	120	3	24	500	2,557	265
	404		455	213	12	53	36		179	266
	32	1		27	300		5	963	175	267
	689	237	566	11			256		1,497	269
19	846	2,732	398	53		60	2,877	5,786	270	271
	190	973	15,200	74	1		156		51	272
	15	218	9	64			40		255	273
	55	213		8			5	1,000	2	274
100	691	1,190	265	185	6	30	405	22	179	275
	137		1,284	16			4		179	276
	380		600	28			15		179	277
30	616	605	246	57			11	105	602	278
	59		100	70			14		844	281
	1,171			6		102	5		283	283
	114						43		15	284
	244	224		43			84		84	287
	176		24	9			121		60	288
			5	5			62		128	290
85	1,598	71	1,145	363			1,338	1,121	158	291
	5,490		1,200	10			206	2,320	56	292
	159		83	29			20		1,390	293
	211	101	1,904	18			414	538	4,012	294
	691	891	656	16			117		270	295
67	863	1,953	1,690	99			10	1,782	196	296
				89			159	196	299	297
	145	840	2,327	1,214			75	219	1,607	298
	307	429	1,678	6			23		184	299
	203	193	199	28			65		2	302
23	5,090	2,678	2,003	111	310	86	629	430		303
				10			8			304
	623			7	33	27	206			305
							1			306
							2			307
37	100		29	22			6			308
		222	25	9	410	108	190			309
	129	1,371	5,205	225	4	95	481		101	310
	121	15	61	6	35	47			248	311
			14	10			143	837		312
9	565	170	156	10			95		108	313
	886									314
	500			15		100	74	44		315
	44		151	5			8			316
	197	81	76	7	5	25	21		82	317
				15					108	318
	1,780	3,648	2,112	294			193		302	319
	151	82	90	36						320
	382	806	755	13			294	881	2,460	321
	115	30					33			322
30	146	104	549	23			43	420	2,023	323
	241	246					24	225		324
	201	373	1,954		42	203	696	519	579	325
	176	799					6	1,130	500	326
21	1,246	1,811	1,286	128			1,708	2,653	241	327
216	1,547		609	19	74	104	293		229	328
69	156	16	108	12			106			329

TABLE NO. 2—CONTINUED—PAYMENTS OF TOWNS

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner
321	Imogene	1,052	13	21	10	68	184	70
322	Inwood	5,117	23	23	94		325	61
323	Iola	605	2	27		10	24	122
324	Irton	1,440	23	21	25	77		71
325	Iris	773	6	5	10	32		
326	Jackson Junction	107	6	6	7	10		127
327	Jamaica	273	21	25	12	96	95	105
328	Janesville	207	3	23	10	73		
329	Jessup	1,207	20	20	20	38	185	
330	Jewell Junction	5,061	63	53	35	130	606	144
331	Joice	336				45		
332	Jolley	627	18	18		55		
333	Kalona	1,219	18	10		313	307	
334	Kanawha	1,254	7	20	15	8		
335	Kanawha	2,834	25	28	15	60	80	
336	Kaberton	1,381	13	15	60	205		
337	Kelley	374	30	12	3	10	14	
338	Kellings	4,730	14	33	15	87	690	
339	Kennett	1,428				34	37	
340	Kent	27						
341	Kenwood Park	5,073	30	60	70	94	76	115
342	Kecoaqua	3,009		60	75	61	128	88
343	Kiota	4,400		29	44	206	480	
344	Krystone	3,205	31	79	25	112	315	80
345	Kingsley							
346	Kinross	353	12	20	5		70	6
347	Kirkman	370		35		10	30	
348	Kirkville	130		20			6	18
349	Kiron	2,149	15	45	12	74	121	
350	Klamma	480		29	11		25	
351	Kokerm	1,333	20	35	25	55	10	67
352	Knovton	224		5	12			24
353	Lacona	609	19	6	5	27	150	115
354	Ladora	207	13	29	14	87		
355	Lake Mills	5,068	65	70		678	12	
356	Lake Park	2,984	31	40	85	60	25	
357	Lake View	2,981	15	36		82	39	
358	Lamoni	4,980	180	130	50	602	175	87
359	Lamont	1,184				618	86	
360	La Motte	5,602	25	60	25	96	403	
361	Lansboro	1,055	15	24	15	60	653	
362	Lansing	7,735	62	122	12	60		
363	La Port City	5,020	182	60	25	76	737	
364	Larwood	1,970	21	50	5	108	258	253
365	Larabee	15		15				
366	Lattimer	1,068	21	29	10	23	90	
367	Lattens							
368	Laurel	130	3			12		
369	Laurens	10,174	60			605	30	
370	Lawler	4,542	12	49	10	67	600	
371	Lawton	1,165	21	41	20	76	107	
372	Le Claire	2,162	27	80	30	104	197	70
373	Ledyard	987		29	10		65	
374	Le Grand	372	5	20	6	15	57	109
375	Lehigh							
376	Leighton	111	20		3	10	12	
377	Leland	445	6	25	15	36	90	
378	Lenox	3,569	101	79	66	31	515	402
379	Le Roy	1,411	6			18	38	18
380	Le Roy	2,875	20	25	1	60	150	169
381	Letts	692	12	24	90	60	24	125
382	Lewis	3,425	65	80	10	323	472	470
383	Lidderdale	6,100	6	15		20	17	
384	Lime Springs	1,341	56		36		30	286
385	Linden	508	11	24		29	35	
386	Linsville	1,020	14	17	75	64	531	135

FOR GENERAL AND MUNICIPAL EXPENSE.

Fire company	Streets, sidewalks and crossings	Water works	Electric and gas and other lighting	Buildings and town hall	Board of health and cemetery	Legal expense	Miscellaneous	Interest on bonds and bonds re-demanded	Amount of temporary loans and amounts of previous years paid	Number
	207		71				282			311
	101	197	272			6	588	1,247	2,120	312
	196		96				128			313
	88	659	679	46			61	1,308	310	314
	604			24						315
				15			6			316
					25	3	5			317
		803	739		30	35	1	1,015	301	318
	127	27	829	68	87	35	44	1,192	1,784	319
	694					131	305			320
										321
	212						12			322
	672			5						323
	643	332	44		44	50	420			324
	159	205			44		645	250	722	325
			454	38	25		19	121	431	326
	8	92		21			198	61	125	327
	981		779				24	175	1,282	328
	115		854		20		5		374	329
	13			3			1		19	330
	250	631	707	24			73	530	908	331
	112	910	1,641	139		741		3,144	352	332
	149	1,009	1,102	33	196	24	6	314	368	333
	27		383	25		17	285	1,135	364	334
	5									335
	185									336
	213	508					64		10	337
	218	265	60	15			45	1,240	159	338
		45		99			5	270	300	339
	168		115				5		708	340
				21			7		145	341
	45						6		167	342
	111		126			9			364	343
	2,241	698	958	13		213	49		8	344
	600	822		15		491	1,197		263	345
	12	995	643	30		49	1,100	748	305	346
	87	382	705	1,054	88	160	23	275	1,275	347
		568	178	6				475	600	348
		847	67	34				280	5	349
		355	170	22			10	68	280	350
	19	1,805	1,107	100			464	765	829	351
	177	208		35			60	2,385	1,289	352
							11	1,001	800	353
							21		363	354
	687	428		15				636	373	355
										356
	54						16		278	357
	144	228	10,279				915	255	125	358
	467	1,345	1,987	15					81	359
	51	204					13	100	147	360
	140		413	65			40	86	204	361
							37	23	515	362
							12	8	128	363
	100		34	15						364
										365
				17						366
										367
	138			6			73	16		368
	459		1,215	250			50	65	8	369
	80									370
										371
										372
	228	102	808	40			87	96	240	373
	349		67				4	7	310	374
	825	600		516			101			375
	600		31							376
	371	43	570	29					400	377
	159									378
	158									379

TABLE NO. 2—CONTINUED—PAYMENTS OF TOWNS

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner
397	Lincoln Grove	322	6	11	10			
398	Lisbon	4,631	25	61	30		80	500
399	Litchfield	1,622	16	30	25		36	57
400	Littleport	242	14	50	5		63	86
401	Little Rock	5,073	12	50	10		54	402
402	Little Sioux	440	9	15	10		18	25
403	Lodi	1,891	25	49	35		90	31
404	Lockridge	27		17				
405	Logan	6,723	68	177	83		128	21
406	Loma	14,485	30	60	42		61	28
407	Lone Tree	5,073	23	45	16		76	105
408	Long Grove	320						
409	Lorimer	1,271						
410	Lost Nation	5,897	22	27	13		118	300
411	Lovell	1,100	7	28	10		32	548
412	Lowden	2,756	10	43	31		74	200
413	Low Moor	710	30	20	30		36	51
414	Luna	598	7	30	1		5	23
415	Lutes	197	25	15	10		30	20
416	Luther	1,002	14	25	31		18	81
417	Lu Verne	225	4	5	5			
418	Luxemburg	99					10	10
419	Luzerne	649	31	16	69		105	14
420	Lynnvillie	769	17	3	6		29	136
421	Lytton	856					60	113
422	Macedonia	825	13	17				57
423	Mackburg							
424	Madrid	5,199	31	28	31		324	778
425	Madonia	1,091	19	1	5		24	53
426	Malcom	3,077	77	29	2		144	406
427	Mallard	1,523	24	48	12		60	230
428	Mallory	402						26
429	Malvern	4,721	38	37	54		91	302
430	Manilla	6,178	26	118	117		7	1,023
431	Manly	985					17	80
432	Manning	9,221	200	92	92		183	1,851
433	Manson	6,493	90	79	25		64	608
434	Mapleton	6,012	15	101	25		64	489
435	Marathon	2,146	25	35	44		73	44
436	Marble Rock	19,224	11	98	10		35	21
437	Mareus	1,478	36	108			164	154
438	Marietta	1,572	86	60			60	10
439	Martelle	336	4				9	23
440	Martinsburg	460	18	12	30			20
441	Marysville	1,117	15	10	3		41	30
442	Masonville	4,002	10	10				30
443	Masena	2,173	42	32	12		94	484
444	Matlock	57	3					2
445	Mattoon	873	25	35	25		4	25
446	Maxwell	2,696	2	27	25		71	746
447	Maynard	1,082	3	22	3		30	60
448	McCallsburg	974	6	51	6		37	178
449	McCasland	478	8	9				10
450	McClelland	442	11	58	30		73	78
451	McGregor	13,063	3	182	1		98	604
452	McIntire	1,890	11	49	10		4	2
453	McIntoshville	3,850	11	37	25		60	535
454	Mediapolis	6,493	21	25	12		87	540
455	McBourne	1,014	22	20	5		55	83
456	Meigs	36						
457	Melrose	332	8	12	36		46	340
458	Melvin	2,651	50	8				335
459	Mendon	2,135	12				47	214
460	Meriden	2,066	5	5	22		17	66
461	Merrill	4,139	50	50	50		75	314
462	Meservey	2,568		30				

FOR GENERAL AND MUNICIPAL EXPENSE.

Fire company	Streets, sidewalks and crossings	Water works	Electric and gas and other lighting	Electrons and town hall	Board of health and cemetery	Legal expense	Miscellaneous	Interest on bonds redeemed	Amount of temporary loans and other moneys raised	Number
60	42 1,308 21	423	1,419	72 36 8	196 6	34 20	179 54		26	397
	364	475	225	22	22	920	755	400	30	398
6	919	2,137	862	30	112	10	1,500		1	401
47	408	880	2,580	84	85	4,016	620	5,500		402
	286	238	542	103	63	26	972			403
	33					297	432			404
35	499	674	558	98	17	10	55	330	143	405
	468		85				12			406
10	82		1,275	55			589	90	215	407
	185		110	38			5		54	408
	65	380	51	17		13	156	228		409
	81	5		12		1		18		410
	90		322	6			24			411
	148		136		18		85			412
	99	213	112	2		61	30	21	437	413
60	2,768	808	1,790	161		108	12	709		414
	418	11	353			65	78	301		415
	93	434	279	11		171	5	138	21	416
	187	897				7	2			417
39	106		970	120		168	797	351		418
	168	513	1,042	18		118	425	1,395	164	419
	167					16	942	300		420
100	1,914	2,470	1,304	86			100	415	808	421
49	328	2,300	656	19	165	116	300	400	304	422
	358	1,475	713	61		62	677	1,815	1,369	423
	51	405	12,006	23	10		1,548	1,500		424
	322	851	1,961	15		28	5	715		425
91	982	449		3			8	251		426
59	194	418		13			18			427
	235		270	10			61			428
	120			7		71	141	350	784	429
	163			2			8		290	430
		391	165	83		63	24	671		431
9	138		179	27		5	39			432
	311		184	3			154		364	433
17	40			2			45		835	434
	243						10	7,580	604	435
7	1,431	1,128	1,148	127			68		456	436
	121		89	17		18	203	812	1,192	437
	785	451	894	60		4	57	546		438
	459	412	2,761				27			439
	89		366							440
			1,225	65		59	101		716	441
31	27		283	29			739		470	442
	33				172					443
22	840					15			730	444
	657	403			31		1,008	165	1,674	445

TABLE NO. 2—CONTINUED—PAYMENTS OF TOWNS

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner
464	Miles	1,547	13	86	10	54	20	
465	Millford	5,994	45	90	20	81	25	25
466	Millsburg	596	8	30	15	35	20	
467	Milo	5,800	31	11	12	102	30	
468	Milton	5,619	19	35	16	81	41	240
469	Minburn	429	12	11	13	43	32	67
470	Minden	1,878	19	64	38	67	224	
471	Mingo	815	17	35	22	58	2	35
472	Mitchell	453	5	5				
473	Mitchellville	2,128	11	23	12	64	284	
474	Modale	810	23	27	12	64	180	22
475	Moodyman	1,025	89	16	118	59	445	
476	Moneta	235						
477	Monmouth	845		26				
478	Monona	4,222	1	36	18	5	130	218
479	Monroe	7,491	122	88	64	79	387	30
480	Montezuma	9,021	33	95	22	108	314	280
481	Monroeville	549	40	6			98	
482	Montrose	1,422	50	37	49	69	225	37
483	Moorhead	2,330	12	12	20	41		
484	Moorland							
485	Moravia	949	17	44	32	77	272	10
486	Morning Sun	5,931	12	33	15	51	265	240
487	Morrison	60	6	17	12	21	5	
488	Moulton	3,490	52	59	107	25	102	
489	Mt. Ayr	5,176	50	75		136	238	225
490	Mt. Union	109		20	10		50	
491	Mt. Vernon	13,027	18	62		809	557	
492	Mt. Vernon	4,070	18	62		80	150	
493	Murray	1,978	24	48	36	80	428	23
494	Nashua	7,659	10	26	68	65	326	206
495	Nashua	7,659	10	380	100	50	738	54
496	New Abila	847	13	25	37	67	247	
497	Newell	8,380	12	33	3	13	42	544
498	Newhall	1,335		27			134	129
499	New Hartford	1,304		36			128	36
500	New Liberty	373	16	24	15	80	60	11
501	New London	14,871	15	180	25	182	300	300
502	New Market	1,290	84	13		196	105	
503	New Providence	267	6	10		27		
504	New Sharon	8,494	142	304	40	91	270	304
505	New Vienna	1,200	15	25	18	84	72	304
506	New Virginia	1,136	14	18	13	68	27	
507	Nichols	1,533	13	21	55	40	122	
508	Nodaway	676	30	14		125	300	30
509	Nora Springs	40				3	490	302
510	Northboro	419	15	10		24		
511	North Buena Vista	691	25	15	29	79	48	50
512	North English	3,805	39	49	15	114	565	
513	North Liberty							
514	North McGregor	597	25	50	15	29	136	60
515	North Washington	227	4	15	30	100	30	
516	Northwood	4,773	181	105	15	621	833	179
517	Norwalk	6	2	20	15	54		
518	Norway	2,426	50	35	20	84	600	
519	Nunda	1,899	29	11	67		600	111
520	Oakland	2,204	21	155	39	75	624	72
521	Oakville	661	6	30	30	38	72	66
522	Ocheyedan	5,918	29	18	1	140	600	229
523	Odell	9,905	100	100	12	84	1,178	420
524	Ogden	8,360	86	106	22	127	840	246
525	Olds	191	22	24	10	61	19	1
526	Oliver	2,694	8	33	10	78	150	79
527	Oliver	2,694	8	33	10	78	150	79
528	Onawa	439				1	90	14
529	Osage	280	10	17	5	21	90	
530	Orange City	9,465	90	60	60	67	802	

FOR GENERAL AND MUNICIPAL EXPENSE.

Fire company	Streets, sidewalks and crossings	Water works	Electric and gas works and other lighting	Electricity and town hall	Board of health and cemetery	Legal expense	Miscellaneous	Interest on bonds and bonds redeemed	Amount of temporary loans and amounts of previous years paid	Number
13	364	679	190	22	15	69	5	845	2,619	464
14	112	2,005		13		2	83		465	465
15	164		4,970	29		247	38		467	467
16	185		1,124	25		25	29		469	469
17	40	12		21		64	4		470	470
18	211	230		98		74	4		471	471
19	149		125	21		73	8		472	472
20	415	74	718	10		632	88		473	473
21	222	96		10		442			474	474
22	238		160	2					475	475
23	737	432	4,961	50		100	1,568		476	476
24	1,461	1,082	634	50		10	50		477	477
25	1,097		60	87		20	1,023	2,945	478	478
26	452	44	138	113		10	80		479	479
27	914	750		9		50	300	130	480	480
28	117	8		96		71	101		481	481
29	784		775	17		25	683		482	482
30	528		738	15		73	377	1,398	483	483
31	187	1,190	1,282	21		102	270	1,075	484	484
32	96			8			15		485	485
33	2,519	5,171	2,642	12		444	1,568		486	486
34	92	1,750	1,850	56		39	822	669	487	487
35	155		708	56		29	247		488	488
36	568	2,227	1,397	540		39	1,750		489	489
37	162	5,518	3,151	5		36	25		490	490
38	110		110	5		25	60		491	491
39	1,704	600	2,472	145		114	380		492	492
40	628		23	33			46	150	493	493
41	429	313		23			19		494	494
42	272	5,009	6,812	19		9	1,153		495	495
43	191		468	136		10	84		496	496
44	179			7		245	364	800	497	497
45	191	600	1,447	7		5	5		498	498
46	191	600	1,447	7		5	5		499	499
47	313			107		89	688	277	500	500
48	3	18	78	16			12		501	501
49	421	1,017	906	35		30	232	142	502	502
50	308								503	503
51	298		144	12		15	28	248	504	504
52	1	480	1,373	47		129			505	505
53	21	118	21	307		60	165		506	506
54	168								507	507
55	29		931	1,167					508	508
56	204		415	359		30	195		509	509
57	2	437	1,886	360		255	60		510	510
58	2	222	36	19			115	226	511	511
59	14	453	21	140			540	550	512	512
60	2	1,016	186	2,550		50	120	1,353	513	513
61	35			15			8		514	514
62	60	684	395	13		10	170		515	515
63	80			6					516	516
64	2					10			517	517
65	647	225	1,442	29		114	625	300	518	518

TABLE NO. 2—CONTINUED—PAYMENTS OF TOWNS

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner
531	Orchard	135						
532	Orient	286	1	13	9	5	203	54
533	Orleans	286	11	19	30	41	102	
534	Ossian	2,773	5	50	5	25	600	
535	Osterdock	690	4	12	5	18		79
536	Oxford	2,023		30	79		190	200
537	Oxford	4,147	28	37	41	40	000	
538	Oxford Junction	3,002	13	60		19	276	
539	Pacific Junction	2,909	28	21	25	66	83	110
540	Packwood	428	17	61	5	22	33	38
541	Palmer	875	5	11				
542	Panama	487	15	18	16	39	2	27
543	Panora	5,363	19	28	28	95	255	238
544	Parkeburg	5,267	118	40		134	485	
545	Parnell	791	100	25	25	40	300	65
546	Paton	508	6	6		23	2	
547	Patterson							
548	Paulina	6,574	13			60	500	297
549	Peria	1,815	29	23	23	60	50	
550	Petersen	2,432				235	148	155
551	Petersen	1,902	20	45	30	90	277	
552	Pilot Mounds	856	21	21	20	39	68	78
553	Pioneer	11						
554	Piagam	703	18	15	15		10	173
555	Plainfield	679	10	10			305	
556	Pleasanton	35						
557	Pleasant Plain	315	14			64		
558	Pleasantville	6,519	14	33	12	64	240	
559	Plymouth	531	12	8			296	124
560	Pocahontas	11,213	100			72	20	510
561	Polk City	726		22	2	25	50	
562	Pomeroy	3,068	6	115	6	138	50	
563	Portsmouth	1,504	6	14	10	31	62	50
564	Postville	5,441	60	73		73	492	390
565	Prairieburg	1,440				165		
566	Prarie City	2,950				200	690	
567	Prescott	1,407	25	27	15	42	273	256
568	Preston	2,279	27	30		77	75	336
569	Pringham	2,500	27	45		156	7	246
570	Princeton	1,566	17	30		77	219	
571	Promie City	270	16	17	2	22	35	20
572	Protivin	443	8	1		10		
573	Pulaski	568						52
574	Quancation	354		30	25		194	79
575	Radcliffe	4,426	60				139	
576	Rake	572	10	10			15	46
577	Ralston	1,040	25	35	10	66	12	
578	Randalla	154		5	6			18
579	Randolph	469	6	15		35	11	
580	Rathbun	333	12			59	25	
581	Readlyn	1,041	27	30	10	77	60	41
582	Bedding	391	6	5		30	40	41
583	Redfield	8,432	22	60	95	44	126	274
584	Reinbeck	3,444	74	1	152		496	213
585	Rembrandt	500		30	5			
586	Remsen	6,412	50	61	25	106	1,033	
587	Regis	2,710	36	25	10	120	26	
588	Riceville	5,594	13			35	879	58
589	Richland	8,567	25	87	66	60		200
590	Richardsville	128	7	16	8	36	8	
591	Ricketts	1,287	29	20	15	70	60	
592	Ridgeway	594	2	13			13	284
593	Ringsted	2,237	30	28	30	60	71	254
594	Ripper	1,144	60	25			46	118
595	Riverside	1,436	13			63	297	120
596	Riverton	486	12	22		50	7	
597	Rock Falls	34	2	12	5	8	7	

FOR GENERAL AND MUNICIPAL EXPENSE.

Fire company	Streets, sidewalks and crossings	Water works	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Miscellaneous	Interest on bonds and bonds redeemed	Amount of tempo- rary loans and amounts of pre- vious years paid	Number
			96	13		75	60		1	531
						12	10			532
						70	5			533
										534
	1,706		275			27	10			535
	294		64	42		118	10			536
	650		818	983	5	15	10			537
30	422		275	47	40	50	146	600	143	538
	422		275	24		50	146		1,005	539
	1,451		58	17	51	6	5		483	540
	141			21	6		6		42	541
	107	122		21					42	542
79	67	56	2,324	259	11	78	1,175		687	543
	321	41	1,030	178		25	78		170	544
11	675	908	1,030	16		30	90		545	545
						44			546	546
	330									547
			8,218	4	65	154	297	1,455	273	548
	167	500		15		589	615		500	549
	156					77	275		551	550
	820	188		30	10	106			15	552
	637	616	130	42					553	553
	12								61	554
	11			20					5	555
	274			70		41			5	556
	129								315	557
	30								125	558
		5,002		30		68	12	1,742		559
	739	109		8		35				560
30	511	704	7,331	44		5				561
	948	115	219	44		600	8		267	562
	641	495	681	87		635			503	563
	179	300	180	11	5	15	201		6	564
1,346	875	1,009	802	90	4	48	250		233	565
	9	690				60			451	566
	273	1,107	105	28	63	25	26	424		567
	30							122	269	568
	244	638	707		133	25	45	269		569
	715	871	146	385		15	31		277	570
	124									571
	25	116				15	1			572
										573
										574
										575
	94									576
	610	619	522	216						577
	545	29	115	3						578
	650									579
	125									580
	125									581
	181									582
	30									583
	145	200	1,413	477						584
	206	503	1,386	27						585
70	128	96	11							586
125	451	618	2,605	471						587
	156	118								588
	300	532	432	44						589
	12	184	1,004	23						590
	135			63						591
	85	254	77	30						592
	15	128	75							593
	82	405	178	33						594
		247		150						595
	151		1,781	7						596
21	212			9		25				597

TABLE NO. 2—CONTINUED—PAYMENTS OF TOWNS

Number	TOWNS	TOWNS							Street commissioners
		Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police		
000	Rockford								
001	Rock Valley	5,955	17	20	43	71	278	600	
002	Rockwell								
003	Rockwell City	15,566	82	100	50	287	373	22	
004	Rodman	309	12	15	5	19	30	22	
005	Rodney	1,118	7	28		30	373	22	
006	Rolle	4,733	6	35	5	20	294	28	
007	Roland	4,650	8	16	5	16	254	16	
008	Rome	335	10	13	13	36	36	36	
009	Rose Hill	330	9	10	5	25	23	4	
010	Rowan	881	16	13	8	40	5	5	
011	Rudd	1,135	12	25	20	60	100	25	
012	Rundell	1,981	17	58					
013	Russell	867	13	20	38	50	11	19	
014	Rutheven	1,784	31	28			482		
015	Rutland	31							
016	Ryan	1,339	21	61		68	65		
017	St. Andrew	2,144	25	35		60	26	21	
018	St. Anthony	332			12		29		
019	St. Charles	624	24	29	10	55	85	10	
020	St. Louis	64							
021	St. Olaf	263	3	20	1	5			
022	St. Paul	411	24	24	5	90	24	5	
023	Sabola	9,958	43	61	25	78	657		
024	Salem	545	24	6		58	24		
025	Salk	800	25	20			48	30	
026	Sandborn	5,783	4	108		79	141	48	
027	Sandville								
028	Scarsville	548							
029	Schaller	3,325	25	50	10	129	202	18	
030	Schleswig	11,575	50	135	50	140	455	13	
031	Seranton	5,780	25	25	8	40	355	29	
032	Searsboro	2	100		22	35	4	2	
033	Sergeant Bluff	692	6	24			48		
034	Shanabach	288	5	21	2	36	1		
035	Shannon City	402	25	15	45				
036	Sharpsburg	130	13	6			32	5	
037	Shelfield	2,715	21	105	25	78	284	68	
038	Shelby	5,040	14	61		68	81	900	
039	Shelton	35	35						
040	Shell Rock	4,135	20	19			184		
041	Shellsburg	1,883	25	15	10	30	322		
042	Sherrill	1,123	34	15	10				
043	Shibley	15,000	90	140	60	80	916	60	
044	Sidney	5,357	149	73	75	110	9	20	
045	Silver City	1,096	29	2	30	72	28	14	
046	Sioux Center	7,083	56	28		67	168	20	
047	Sioux Rapids	6,900	43	38			324	13	
048	Slater	8,282	5	34	38	17	35	1	
049	Sloman	1,291	9	18	20		240	14	
050	Southland	1,314	9	5		108	56		
051	Soldier						116		
052	Solon	1,619	31	55	30	51	691		
053	Somers	625	5	29	29	34	13	5	
054	South English	4,471	4	15	6	39	58	3	
055	Spillville	355	30	20	20	54	20	1	
056	Spirit Lake	14,949	48	501		180	600	60	
057	Spragueville	807		5			10		
058	Spring Hill								
059	Springville	2,303	14	28	10	75	54	24	
060	Stanley	1,315	25				25	23	
061	Stanhope	1,017	31				120	6	
062	Stanston	1,061	70	31	54		218	11	
063	Stanwood	1,305	34			60	60	27	
064	State Center	11,922	30	178		69	549	61	
065	Steinbach Rock	1,242	17	7	5	24	68	20	
066	Stockport	1,222	5	20		34	20		

FOR GENERAL AND MUNICIPAL EXPENSE.

Fire company	Streets, sidewalks and crossings	Water works	Electric and gas works and other lighting	Erections and town hall	Board of health and cemetery	Legal expense	Miscellaneous	Interest on bonds and bonds re-deemed	Amount of temporary loans and other moneys paid	Number
100	145	305	1,111			40	1,007		60	506
78	1,751	2,092	1,489	48		500	1,478	450	2,505	971
	37		18			50				907
145	334	733	836	40	366	176	314	1,167		604
	000		2,214			36	19	991		907
	21		8	8		9	5		89	131
105	260		214	38		20	251		78	608
	50		227	39		19	19		261	618
	173		208	29		10	12		1,055	611
508		274			40	5	5	235	21	615
10						19	19			614
300	336	479	86			22	157	735		615
		289	422	8	65	22				616
	311					19	23			618
150				4	28	21				619
	100		120			78	5		5	619
15			15	94		35	268			620
	494		687		90	35		624	1,935	621
			191		8	20	7			622
197			341	56	6	12	8			623
43			809	17	130	110	639	780	1,134	624
170	200	1,037								625
										626
	190	628	740	21			698	890		627
407	673	47	99		40		1,485	7,475		628
		706	361	9		79	875			629
50						16	6			630
28			36	81	80	21	6		80	631
306						29			46	632
32					61					633
291			621	99		15	7			634
323			1,692	18		21	37	819		635
119						435	5	500		636
			41	11		296				637
9	1,076	602				29	79	100	930	638
18	916	229			95		263	309		639
				18		221	1,882	1,961	2,415	641
24	152	1,809	5,478	647	37	124	155	972		642
707	1,092	882	302							643
238		3	412	37		60	79	680	607	644
584			5,515	37			982	2,015		645
300	1,123	908								646
287	101	195	1		27	65	34		94	647
211	436	130				5	69	55		648
111	570			5						649
97							18			650
231	401	109	99				19			651
157				39		25				652
367					95	39				653
46		132	48				5			654
870	2,181	1,640	108				1,331	3,086	2,983	655
991						95			150	656
236										657
	1,038	817	513	23		16	39		19	658
800				12						659
38				108						659
687				13			2		3	660
			633				369			661
326	3,123	5,611	64			1,239	14	335	2,820	662
143		434	84	44		14				663
		52	15							664

TABLE NO. 2—CONTINUED—PAYMENTS OF TOWNS

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner
605	Stockton	28,022	48	15		123	187	
606	Story City	2,260	20	10		123	187	
607	Stout	2,260	20	10		123	187	
608	Stratford	4,302	30	10		123	187	
609	Strawberry Point	1,730	20	10		123	187	
610	Struble	1,028	20	10		123	187	
611	Sully	7,500	30	10		123	187	
612	Sumner	306	24	25	6			
613	Superior	1,812	13	60	60	80	243	
614	Sutherland	244					6	
615	Swaledale	625		16	34		49	
616	Swan	2,229	12	30		51	210	
617	Sweet City	2,276	6	20		36	306	
618	Tabor	2,456	62	47		90	381	
619	Templeton	430	14	15	7	73	81	
620	Terrill	461	12	17	12	16		
621	Thayer	2,636	1	54	25	114	38	
622	Thompson	270	5			24	88	
623	Thor	278	7	10		15	3	
624	Thornburg	644	25	6		67	54	
625	Thurman	1,546	62	40	22	60	174	
626	Tingley	8,513	35	130		110	670	
627	Titonska	306	2	9		10	124	
628	Treznor	5,613	25	160	20	101	688	
629	Tridoll	638	12	30	4	13	10	
630	Truro	171	12		6	25	25	
631	Turn	321	15	5		20	6	
632	Udell	594		20		65	65	
633	Underwood	2,849	5	35		22	30	
634	Union	321	5	16		22	30	
635	Urbana	1,566	22	33	25	61	452	
636	Ute	6,181	60	100	60	900	810	
637	Vall	38						
638	Valeria	5,467	25	49	10	60	110	
639	Van Horn	1,147	30	18	14	24	67	
640	Van Meter	301	9	12	5	36	6	
641	Van Wert	365	14	38		38	47	
642	Varna	7,094	17	41		39	278	
643	Victor	855	1	12	15	6	100	
644	Vincent	300						
645	Vining	1,125	12		1	69	71	
646	Volga	100	20	12	5	13	63	
647	Wadena	7,130	3	10		17	307	
648	Walcott	1,353	26	28	10	60	4	
649	Walker	5,583	31	108		50	312	
650	Wall Lake	13,772	38	38		81	692	
651	Walton	5,835	34	40		25	212	
652	Wapello	218	22		30	33	220	
653	Washita	218	22					
654	Waterville	564	20	9		7	38	
655	Waucoma	688	4	27	52	15	10	
656	Waukegan	871	40	35	6	60	132	
657	Wayland	618						
658	Webb	648	89	60	25	32	19	
659	Weldon	6,315	50	15	20	76	800	
660	Wellsburg	4,308	25				144	
661	Wellman	5,456	18	44	112	69	308	
662	West Brad	2,367	27	56	25	136	108	
663	West Branch	846	15	18	5	48	80	
664	West Burlington	484	12				230	
665	West Chester	629						
666	Westfield							
667	Westgate							

FOR GENERAL AND MUNICIPAL EXPENSE

Fire company	Streets, sidewalks and crossings	Water works	Electric and gas light and other lighting	Electrons and town hall	Board of health and cemetery	Legal expense	Miscellaneous	Interest on bonds and bonds re-demanded	Amount of temporary loans and amounts of previous years paid	Number
48	14	1,100	15,286	80	212	80	519	605	3,513	665
49	673	57	12	15	185	315	175	978	666	666
50	276	671	7	7	268	350	350	1	667	667
51	730	2,008	153	16	79	2	467	244	678	678
52	110	128	24	24	56	25	51	660	679	679
53	172	1,304	36	36	64	5	187	175	1,460	674
54	29	14	3	3	5	5	186	7	675	675
55	101	721	60	60	247	286	286	677	677	677
56	35	35	302	57	34	5	209	578	678	678
57	687	95	602	12	40	24	1,231	104	680	680
58	240	379	67	11	75	2	296	216	681	681
59	25	145	67	11	270	2	733	765	682	682
60	329		96	8	46	37	330	683	683	683
61	47				4	5	296	31	684	684
62	27				25	18	258	300	685	685
63	225				46	37	330	686	686	686
64	88		279	4	75	2	296	216	687	687
65	608		79	71	15	624	2,617	688	688	688
66	1,678	1,412	1,164	17	15	424	2,617	689	689	689
67	81	738	441	22	5	29	285	1	690	690
68	56				25	18	258	300	691	691
69	229				25	18	258	300	692	692
70	264	1,168	450	27	238	5	64	450	693	693
71	6	480			10	37	10	100	694	694
72	515		1,875	40	446	1,255	695	695	695	695
73	31				4	167	560	2,335	700	700
74	171		168	5	106	5	96	389	701	701
75	619	405	2,964	14	16	112	5	819	1,700	706
76	49	10	302	22	300	368	368	707	707	707
77	21		246	5	54			708	708	708
78	432				112	4,501	446	711	711	711
79	50	600	600	119	112	168	365	712	712	712
80	200	300		14	200	16	5	245	713	713
81	1,080	1,170	2,018	21	82	1,906	5	144	821	714
82	277	994	8,459	12	628	1,680	206	715	715	715
83	225	841	924	12	69			716	716	716
84	185			11	5	5	5	717	717	717
85	60		208	3	11	10	500	718	718	718
86	476			40	10	5	5	719	719	719
87	172	44			88	22	179	720	720	720
88	667	677			258	215	685	2,307	721	721
89	611	411	725	57	130	16	363	318	156	722
90	174		408	249	21	15	774	274	723	723
91	190				1	5	727	727	727	727
92	176				8	5	182	78	728	728
93	146	150			27	5	182	78	729	729

TABLE NO. 2—CONTINUED—PAYMENTS OF TOWNS

Number	TOWNS	Total	Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Street commissioner
732	West Liberty	21,909	152	129	32	116	685	
733	West Mitchell	276	5	3	3	15		45
734	West Point	3,873	35	39	35	65	499	
735	West Side	3,953	49	76		120	791	
736	West Union	9,207	23	125	75	292	635	662
737	Wheatland	2,975	28	85	30	181	228	229
738	Whiting	3,680	30	30				
739	Whittemore	2,847	6	00	30	125		180
740	Whitten	168	10	15	10	37	10	34
741	Williams	2,947	11	99	30	85	300	
742	Williamsburg	6,839	20	75	00	101	730	
743	Wilton	9,071	00	130	25	65	480	480
744	Winfield	2,556	27	37	13	09	150	
745	Winthrop	3,440	3	75	3	21	110	355
746	Wolfe	211	2	21	18		36	20
747	Woden	171		16				
748	Woodbine	4,541	27	24		60	1,000	369
749	Woodburn	969	18	17	30	60		156
750	Woodward	2,717	11	25		52	426	
751	Woodstock	333	65	30	5	24	70	59
752	Worthington	969	15	35	15	71	142	39
753	Wyoming	2,394	30	15	25	75	720	295
754	Yale	775	22	16		65	67	
755	Yetter	923	26	15				
756	Yorktown	311	11	12	30	64	38	
757	Zearing	1,307	10	6		90	153	
758	Zwingle	181		10				

FOR GENERAL AND MUNICIPAL EXPENSE.

Fire company	Streets, sidewalks and curbs	Water works	Electric and gas lights and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Miscellaneous	Interest on bonds and bonds redeemed	Amount of temporary loans and amounts of previous years paid	Number
34	1,220	2,815	10,154	22	609	58	2,780	2,077	1,163	732
	198			10						733
	124		2,057	37	85	16	361	905		734
	657			22	100		572		1,569	735
	183	2,195	1,595	90	102	35	418	1,161	825	736
	82	379	264	12			86	515	65	737
	819		2,142		22	35	301	250		738
	89	601		11			37	690	998	739
	12			34		16				740
	2	1,140	412	50			179	845		741
	678	1,001	3,480					665		742
	40	2,044	2,643	34			401	1,565		743
	844		3,002	12	149		118	1,144		744
	1,073	1,521					232	556	60	745
	54		32	23		5				746
	148								1	747
	291	815	1,137	136	72	120	385		2	748
	256		188	23				229	1	749
	925	287	215	400			5	450	411	750
	108		159							751
	496					7	5			752
	270	1,067	505	15		25		165	129	753
								665		754
	115		31							755
	10	119		32			23		1	756
	861		18	36	86		208			757
	52		105	8			6			758

TABLE NO. 3—GEN

Number	TOWNS	Total receipts	Taxes, Licenses, Fines, etc.					
			Total of taxes, licenses, fines, etc.	Taxes from county treasurer	Pool tax	Fines and licenses	Motel tax and town liquor license	Miscellaneous
	Grand total.	\$3,089,159	\$1,512,255	\$1,119,326	\$3,945	\$5,663	\$163,486	\$105,632
1	Ackley	\$8,269	\$6,656	\$6,072	234	214		\$ 124
2	Ackworth	136						
3	Adair	16,750	8,818	6,259	45	607		20
4	Adele	12,705	6,500	6,300				20
5	Aiken	16,750	2,647	2,314		332		196
6	Agency	705	278	1,692		32		
7	Ainsworth	5,565	1,645	1,622				
8	Akron	17,602	6,903	4,558		737	1,500	668
9	Albert City	14,628	648	617	21	10		
10	Albion	1,033	873	872				
11	Alburnett							
12	Alden	4,547	3,815	3,507	190	202		620
13	Alexander	728	692	613	66	3		
14	Alborton	9,900	5,092	2,009		19		
15	Allison	2,870	1,595	1,718		115		102
16	Alta	24,238	5,082	4,600	160	177		70
17	Alta Vista	5,374	4,929	4,105		62	4,300	51
18	Alton	4,172	3,861	3,861	22	161		28
19	Altoona	602	602	673				28
20	Alford	2,512	1,074	948	55	63	8	
21	Andover	304	270	58	9	3	300	
22	Andrew	761	125				400	530
23	Anita	20,532	4,370	4,205	27	84		
24	Ankeny	1,074	1,084	784	40	156		
25	Anson	2,870	1,816	1,323	138	354		48
26	Aplington	8,560	1,412	1,302		40		
27	Areadia	1,692	1,815	267		108	1,145	
28	Archer	883	283	172	35	76		
29	Arion	2,147	1,834	1,128	27	30	600	23
30	Arispe	212	212					
31	Arlington	2,145	1,722	1,580		100		54
32	Armstrong	6,040	3,345	2,506		238		501
33	Arnold Park	2,806	704	634	28			
34	Arthur	2,723	2,400	449	64	181	1,700	
35	Ashton	3,817	3,612	613	13	136	2,900	
36	Ashtabula	437	373	350	15			8
37	Atlas	1,250	245					
38	Auburn	1,390	1,389	1,389	60	27		670
39	Audubon	18,922	8,944	8,173		352		45
40	Aurelia	14,908	3,891	2,025		190		6
41	Aurora	516	516	514	74	92		30
42	Aurora	200	200					
43	Aurvarius	8,849	6,043	5,025	66	334		19
44	Avoca	1,124	495	307		48		
45	Aynohire	847	705	609		35		
46	Bagley	12,000	1,418	1,399	39	5		75
47	Baley	400	400	400				
48	Baldwin	1,045	1,379	1,136		63	900	
49	Bancroft	4,472	2,736	2,308	28	436		
50	Barney City	497	497	423		74		
51	Barnum	980	981	678	30	58		
52	Basett	1,866	1,866	1,781	22	107		
53	Betaville	1,860	1,867					
54	Big Lake Creek	9,909	6,166	3,679	97	232	2,100	11
55	Barrie	5,821	1,093	2,808	126	151		
56	Battle	9,234	2,516	1,711		60		134
57	Beacon	723	726	675		40		25
58	Beaconsfield	353	350	281		21		
59	Beaman	713	644	575	60	9		
60	Beaver	366	366	366		40	2,300	5
61	Bellevue	2,088	8,504	2,872	56	7		

ERAL RECEIPTS.

Total water, electricity and gas	Classified by Source		Total streets, town hall, etc.	Classified by Source			Total from bonds, current year's warrants and miscellaneous	Receipts from Debt Obligations Issued			Number
	Water	Electricity and gas		Streets, sidewalks and crossings	Town hall, scales and cemetery	Miscellaneous		From bond sale	Current year's warrants outstanding	Miscellaneous	
\$557,329	\$228,838	\$328,493	\$ 87,117	\$ 13,666	\$ 46,132	\$ 33,359	\$931,418	\$639,053	\$236,712	\$ 61,651	1
15,546	993	14,723					4,000		4,000		2
4,645	35	4,609					5,398		2,878	1,450	3
1,336	1,243	84			112	25	4,682		4,682		4
5,333		5,333			606	6	7,960	4,000	2,960	1,000	5
473	473				284						6
8,167	944	7,223			300	20	2,114		2,114	450	7
					100						8
702	702				150						9
4,697		4,697			66	46					10
535	535				34	77					11
9,889	926	9,254			80	20					12
545	545					6,158	114			114	13
2,414	608	1,799									14
358	188	170			1,080						15
							24			24	16
186	186						16,011	16,000	1,011		17
404	404						600			600	18
72		72			671	629	6,396	6,000	160	79	19
59	59				137	136	2		2		20
274	274				1	1	88			88	21
423	423										22
800	800						1,806		1,806		23
271	271				25	23	2,667	1,800	1,867		24
203	206										25
20	20						89	89			26
							1,011		1,011		27
1,958	1,978						8,000	8,000		50	28
1,060	514	1,100					9,512	9,600	19		29
5,561	5,561				245	245					30
46	46						675		675		31
959	959						246		246		32
236	205				61	61	10,254	9,344	3,910		33
1,456	349	1,107			100	100					34
					8	8					35
					1	1					36
8,819	1,143	9,675			214	214					37
2,000		2,000					6,410	6,000	394	216	38
600	600				36	36					39
							129		129		40
12,243	2,440	10,863			2,666	123	1,033	1,132	1,132		41

TABLE NO. 3—CONTINUED

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, etc.					Miscellaneous
				Taxes from county treasurer	Poll tax	Fines and licenses	Millet tax and town liquor license		
62	Belmont	22,988	8,220	6,200	141	606		1,223	
63	Bennett	2,782	1,300	1,243	15	42		60	
64	Benton	167	367	168		1			
65	Berlin								
66	Berkley	453	210	205		5			
67	Bernard	900	900	450			450		
68	Bertram								
69	Bettendorf	13,872	10,558	8,330	190	1,725	8		
70	Birmingham	1,096	963	949	5				
71	Blairburg	1,443	610		84	53	568		
72	Blairtown	2,053	2,053	1,800		102		114	
73	Blakesburg	728	728	704	24				
74	Blanchard	3,133	1,861	1,308	82	15	436		
75	Bleebus	334	334	443	0	86			
76	Bloomington	1,094	1,094	1,000	86	68			
77	Blue Grass	881	813	200	56	26	523	2	
78	Bode	1,064	1,069	1,334	93	162			
79	Bonaparte	1,682	1,468	1,458		12	15		
80	Bonduant	721	668	678					
81	Bouton	2,079	564	492	72	30			
82	Boxholm	330	330	302		28			
83	Boyle	1,136	1,055	796	31	100			
84	Bradleyville	756	687	647	40		35		
85	Bradgate	431	431	367	48	16			
86	Brandon	477	477	256		241			
87	Brayton	237	237	147	8	71			
88	Breda	5,085	4,841	1,395	30	254	8,150	12	
89	Bridgewater	690	690	500	17	128			
90	Brighton	5,822	3,275	3,023		233		10	
91	Bristol	666	666	666		14			
92	Britt	7,309	6,287	5,800	116	369			
93	Brooklyn	13,050	7,219	6,824	234	161			
94	Brunsville	618	618	315	25	25			
95	Buckeye	731	655	613	70	60			
96	Buffalo	1,946	1,946	11	164	25	1,700	46	
97	Buffalo Center	5,420	2,069	1,900		530	410		
98	Burt	2,448	1,481	1,481		466	5		
99	Buxey	1,541	1,443	1,073	280	92	30		
100	Calamus	949	892	20	12	48	800	6	
101	Calender	622	622	622		26			
102	Calmar	8,767	3,574	3,055	95	88	36		
103	Calmar	991	618	495	75	37	11		
104	Camanche	670	670	627	16	27			
105	Cambridge	2,967	2,967	2,180		456			
106	Cantril	1,173	704	492		82	130		
107	Carbon	250	250	119		108	23		
108	Carlisle	9,102	1,063	820	123	112	8		
109	Carper								
110	Carson	1,333	1,305	1,191	84	30			
111	Cascade	7,225	6,064	3,447	46	302	3,075	95	
112	Cass	6,746	2,418	2,216	91	111			
113	Castalia	332	332	218	21	2			
114	Castana	2,809	1,307	1,217	43	100			
115	Center Junction	940	801	776	25				
116	Center Point	4,365	2,007	2,863	40	82	4		
117	Central City	5,433	2,199	2,188		11			
118	Charlotte	3,617	2,280	1,272		53	1,923	30	
119	Charter Oak	8,828	9,295	2,247	1	211	2,800		
120	Chastewater	61							
121	Chelena	1,318	1,302	1,149		113			
122	Chester	1,059	971	923		38			
123	Chillicothe	259	259	256		3			

—GENERAL RECEIPTS.

Total water, electricity and gas	Classified by Source		Total streets, town hall, etc.	Classified by Source		Total from bonds, current year's warrants and miscellaneous	Receipts from Debt Obligations Issued		Number
	Water	Electricity and gas		Streets, sidewalks and crossings	Town hall, scales and cemetery		From bond sale	Current year's warrants outstanding	
742	742		7		2	15,019	14,314	706	62
1,422	380	1,042							63
			143	143		100		100	64
									65
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TABLE NO. 3—CONTINUED

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, etc.				
				Taxes from county treasurer	Poll tax	Fines and licenses	Motel tax and town liquor license	Miscellaneous
324	Churchland	2,149	2,149	2,090	76	481		
325	Cincinnati	1,765	1,886	905	40			
326	Clare	630	592	62				
327	Clarence	6,414	3,310	3,200	38	48		
328	Clarksville	4,720	2,913	2,064	154	138		
329	Clayton	868	868	291			575	
330	Clearfield	2,742	1,845	1,081	113	41		
331	Cleghorn	413	413	354	58	7		
332	Clemons	561	561	374	39	67		
333	Clermont	959	929	625	137	49		
334	Cleveland	106	106	105				
335	Clio	430	430			5		
336	Clover Hills	313	313	303				
337	Clutier	1,036	1,078	1,415		163		
338	Coburg	404	404	404				
339	Coggon	2,458	2,458	2,304	40	7		
340	Coln	2,048	1,946	1,808	107	7		
341	Colesburg	381	381	319	12	50		
342	College Springs	1,022	998	998				
343	Collins	3,675	3,210	2,667	151	373		
344	Colo	1,077	919	97	44	36		
345	Columbus City	590	590	590				
346	Columbus Junction	8,646	8,817	5,738		440		
347	Conesville	322	322	277		41		
348	Conrad	8,164	2,228	2,222		29		
349	Conway	661	661	606		56		
350	Cooper Rapids	904	4,178	3,894		187		
351	Coppock	108	55	54		1		
352	Coraville							
353	Corcoranville	10,393	2,451	2,572		379		
354	Corinth	2,394	1,735	1,500		170		
355	Corrydon	37,379	9,619	9,026		98		
356	Cotter	715	715	714		26		
357	Cotton	1,776	785	609	720			
358	Craig	483	480	241	90			
359	Crawfordville	725	722	669		26		
360	Crownell	624	331	294	35	9		
361	Crystal Lake	3913	3913	3913		10		
362	Cumberland	1,921	1,671	1,322		133		
363	Curlew	389	132	112		37		
364	Cushing	1,632	1,397	1,283	45			
365	Cylinder	447	306	307	20	11		
366	Dakota City	631	631	604	37			
367	Dallas	339	323	317	68			
368	Dallas Center	881	692	687	97	31		
369	Dana	644	644	637		6		
370	Danbury	6,377	2,692	1,709	137	228		
371	Danville	946	946	946				
372	Davis City							
373	Dayton	3,006	3,284	3,272	128	230		
374	Deatur City	590	590	590				
375	Debar	1,624	1,624	1,624	18	136		
376	Deep River	3,867	2,809	2,803	60	7	1,485	
377	Defiance	1,744	484	509		273		
378	Delmar	3,034	2,622	2,622		1,706		
379	Delhi	2,050	688	680	102	77		
380	Deloit	848	848	848			940	
381	Delta	2,490	2,410	2,234		136		
382	Denver	6,478	3,530	3,530	87	416	2,175	
383	Derby	416	416	416		2		
384	De Soto	4,169	728	623	87			
385	De Waver	13,353	13,353	13,353		480	8,228	
386	Dexter	8,763	2,820	2,628	2	28		

—GENERAL RECEIPTS.

Total water, electricity and gas	Classified by Source		Total streets, town hall, etc.	Classified by Source			Total from bonds, current year's warrants and miscellaneous	Receipts from Debt Obligations Issued			Net
	Water	Electricity and gas		Streets, sidewalks and crossings	Town hall, schools and cemetery	Miscellaneous		From bond sale	Current year's warrants outstanding	Miscellaneous	
7		7	72		72		300			300	134
2,085	1,070	1,015	810		810		18	18			136
825	808		872		855	56	215				127
							1,007	1,007			129
											130
			49		49						131
48	45		15		15						132
1,588	807	1,270	102				1,000	1,000			133
											134
400	(60)						5	5			135
1,755	1,776						34				136
232	227		615		615		5,000	5,000			137
890	880		607		607	66	5,922	5,922	45		138
			53	53							139
1,860	1,833	465	188		188		16,000	16,000			140
241	241		600	607	33	80	21,186	19,007	2,000		141
7,167	1,105	6,062	4		4						142
			95	95			608	608			143
			12		12	16	1	1			144
249	249		1		1	1					145
145	145		106		99	150	81				146
									87		147
			100	42	158	11	84			84	148
2,965	838	2,145	737	8	586	133	222	22	206	171	149
301	301		101		50	75	220				150
3,007	178	2,829	60	50			568		220	568	151
806	700				2		921		921		152
826	803						1,362	1,362			153
1,071	327	1,644	136			150					154
			85	46	33		3,307		17		155
8,336	2,336		1,494	1,132	308		8,000		8,000	150	156
9,000		3,000	71		71		8,800		2,800		157

TABLE NO. 3—CONTINUED

Number	TOWNS	Taxes, Licenses, Fines, etc.						
		Total receipts	Total of taxes, licenses, fines, etc.	Taxes from county treasurer	Poll tax	Fines and licenses	Millet tax and town liquor license	Miscellaneous
187	Diagonal	594	525	578	8	136		11
188	Dickens	626	625	707	49	49		
189	Dike	8,800	1,298	1,307	79	103		
190	Dixon	1,265	1,187	131	00	11	925	30
191	Donahoe	481	481	0	26	13	423	
192	Donnellson	2,101	2,101	1,091		210	800	
194	Doon	2,483	2,148	2,102		102		
195	Doughterty	1,101	1,081	979				
196	Dow City	7,646	8,008	1,623	00	47	1,776	
197	Dows	4,464	2,461	2,128		333		
198	Drakesdale	271	268	271				
199	Dumont	2,299	2,138	1,100		543		77
200	Dumcombe	1,263	1,198	1,097	27	81		56
201	Dunkerton	908	698	613	30	18		
202	Dunlap	7,358	8,901	5,119	30	482		
203	Durand	325	323		10		215	
204	Durango	9,698	4,783	3,809	189	98		228
205	Dyersville	19,271	6,879	5,178	50	4	2,380	
206	Dysart	7,246	2,448	2,448		794		
207	Earlham	7,828	3,654	3,567	56	41		
208	Earling	1,001	779	921	89	178		
209	Earville	2,390	1,743	1,723	2	8		
210	Early	13,940	3,117	2,873	113	115		
211	East Peru	583	430	299		82		
212	Eddyville	8,267	2,836	2,692	95	87		
213	Edenburg	710	601	501		194		
214	Edgewood	12,183	1,033	872	54	97		
215	Elberon	1,167	1,000	800	78	56		
216	Elbridge	3,598	434	662	54	71	1,600	
217	Elgin	1,455	1,228	1,301	00	00		
218	Elkader	8,454	4,568	1,112	158	561	2,773	433
219	Elkhart	597	480	472	2	11		
220	Elk Horn	607	856	507	120			
221	Elkport	815	815	120	11	9	670	
222	Elliot	3,128	1,894	1,614	156	82		
223	Ellston	863	863					
224	Elsworth	5,523	2,883	2,881	97	15		
225	Elma	7,393	1,929	1,066	223	138		
226	Ely	726	710	888	97	203		
227	Emery	4,374	2,684	2,411		181		
228	Epworth	13,108	1,984	1,970		13		
229	Essex	4,390	3,948	3,939	80	256		
230	Everly	1,219	1,181	1,071		97		
231	Extra	1,695	2,192	2,877		305		
232	Exline	1,647	798	714	82	29		
233	Fairbank	3,168	2,502	2,013	157	105		228
234	Fairfax	3,993	2,372	2,077		187	1,030	29
235	Farmersburg	852	853	236	00	22		
236	Farmington	9,376	4,374	4,000		316		
237	Farmville	626	698		96	67		
238	Farragut	1,941	1,427	1,221		27		
239	Fayette	8,711	4,067	3,765	139	79		
240	Fenton	2,225	1,396	1,188	70	149		
241	Ferguson	1,235	169					
242	Fertile	480	241	238	45	1		
243	Florie	21	21			21		
244	Floyd	641	626	526	17	114		
245	Fonda	22,506	3,476	2,986	198	958		
246	Pontanelle	35,237	1,890	1,400	141	271		
247	Forest City	15,116	10,706	8,780		1,445		47
248	St. Albans	492	496	329				
249	St. Joe Moline	980	681	450	84	25		

—GENERAL RECEIPTS

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TABLE NO. 3—CONTINUED

Number	TOWNS	Total receipts	Taxes, Licenses, Fines, etc.					
			Total of taxes, licenses, fines, etc.	Taxes from county treasurer	Poll tax	Fines and licenses	Muliet tax and town liquor license	Miscellaneous
250	Postoria	591	505	250		15		
251	Franklin	499	394	80	2	8	300	
252	Fraser	552	552	552				
253	Fredericksburg	4,562	1,219	1,186		35		1
254	Fredericks	355	355			35	300	
255	Presmont	2,718	2,002	1,737		76		13
256	Galt	438	239	43	24	125		
257	Gaiva	8,801	4,425	1,251	21	4	3,500	23
258	Gardner	590	520	70		1	459	
259	Garden Grove	1,163	1,058	383	48	125		1
260	Garnaville	1,900	1,191	585	61		600	1
261	Garnes	6,664	5,377	5,000	40	304		2
262	Garrison	1,002	1,002	771	122	108		1
263	Garwin	12,705	1,213	808	288	9		2
264	Geneva	570	370	438		35		2
265	George	6,577	5,009	2,997		105		1
266	Germania	959	929	731		175		3
267	Gilbert	695	603	295	88	19		
268	Gilman	6,323	1,735	1,645		28		8
269	Gilmore City	4,017	1,993	1,783		110		
270	Gladbrook	11,597	3,593	3,259	215	62		
271	Gildred	23,657	3,563	3,153	174	34		
272	Golffield	1,912	1,655	1,184	204	3		
273	Goodell	458	458	231	49	127		1
274	Goose Lake	1,141	1,141	286	42	12	800	
275	Gowrie	7,432	3,266	3,694	30	168		
276	Grafting	3,108	1,490	1,364	155			
277	Graf	310	310			310		
278	Grafton	417	417	16	367	34		
279	Grand Junction	2,788	2,776	1,700		83		
280	Grand Mound	3,134	2,732	735		66	1,600	1
281	Grand River							
282	Grand View	881	884	128	62	34		
283	Grant	1,195	955	735	45	133		
284	Grant	2,774	267	112		50		
285	Grant City	99	99					
286	Granville	1,307	1,082	505	77	65		8
287	Grass Lake	1,452	1,221	978		304		4
288	Gray	400	400	829	26	17		1
289	Greely	400	400	400		47		
290	Green	4,129	4,129	4,908		629		35
291	Greenfield	30,130	7,956	7,712	160	441		3
292	Green Island	754	741	14	15	12	709	
293	Grimes	8,458	1,773	1,731	35	71		
294	Griswold	50,135	4,506	3,691	201	595		10
295	Grundy Center	6,238	39,196	6,242				32,000
296	Gruver	41		36		168		
297	Guthrie	22,091	5,195	1,677	302	65		
298	Guthrie Center	894	5,195	1,621	411	65	8,073	33
299	Habur	1,340	1,124	1,034		87	600	3
300	Hamburg	14,777	8,124	8,124		711		
301	Hancock	645	665	300		118		
302	Hancock	298	298	270	15			
303	Hanlontown	681	493	473		8		
304	Hart	473	473	464		7		
305	Harper	501	495	454		47		
306	Harper's Ferry	528	37	80	28			
307	Harris	1,363	1,051	659	82	123		
308	Hartie	15,123	4,272	2,701	230	341		
309	Harvey	1,161	1,029	900		38		
310	Hastings	791	798	800		119		
311	Hatch	482	482	390		85		
312	Hawkeye	1,743	1,598	1,093	5	139		

—GENERAL RECEIPTS

Total water, electricity and gas	Classified by Source		Total streets, town hall, etc.	Classified by Source			Obligations Issued Receipts from Debt			Number
	Water	Electricity and gas		Streets, sidewalks and crossings	Town hall, scales and cemetery	Miscellaneous	From bond sale	Current year's warrants outstanding	Miscellaneous	
			15		15		286	286	250	
2,176	1,068	1,068					1,137	736	381	
			16				730	730	294	
3,905	723	3,300	42	42			197		534	
							444	304	140	
1,143	1,143		106		106				106	
			44						101	
493	493		40	21	23		102	68	34	
633	633						11,000	11,000	290	
			285		285		2,495	2,495	290	
616	616		130		130		169	169	297	
499	499						2,012	2,012	298	
2,714	2,714		188	106		78	5,104	5,104	270	
15,056	1,508	14,048	605		605		10,113	10,105	8	
			132	11					2	
						21				
450	450		62	62			2,281	2,281	277	
929	87	841	1		1		530	530	277	
									277	
888	262		50	17	3		7	7	270	
									288	
			248	248			200	200	288	
22	22						2,320	2,320	288	
									288	
1,207	1,207		286		286	6			288	
2,704	88	2,820					18,435	13,713	4,742	
1,063	72	1,480	13		13		6,154	4,000	2,154	
1,000	1,000		185		185		1,853	3,388	946	
2,362	2,368		254	100		131	8,387	8,387	290	
2,848	2,848		432		376	57	463	463	290	
742	742		10		10		13,621	13,600	22	
221	221		1						22	
1,000	1,000		277	53	224		3,000		3,000	
			30		20					
			191	128			6	17	3	
			5		221	5				
12	12		271							
8,206	321	1,070	1,072		1,072		1,466	1,466	107	
133		133	23	8	15				107	
									107	
248	348		20		20				107	

TABLE NO. 3—CONTINUED

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, etc.					
				Taxes from county treasurer	Poll tax	Fines and licenses	Millet tax and town liquor license	Miscellaneous	
313	Hazlet	1,343	1,009	904	69	30			
314	Hedrick	18,830	2,784	2,694	22	58			
315	Henderson	608	608	419	48	130			
316	Heppner								
317	Hilton	2,005	1,855	894	81	108	896	0	
318	Holland	432	432	397	25	10			
319	Holstein	20,671	9,137	3,310	300	370	4,000	1,350	
320	Holy Cross	357	664		42	485		37	
321	Hopeville								
322	Hopkinton	4,802	2,835	2,605		20			
323	Hornick	611	516	423		95			
324	Hosers	4,338	1,538	1,060	148	117			
325	Hubbard	3,663	2,886	2,320	181	147			
326	Hudson	4,124	1,737	1,394	69	74			
327	Hull	4,254	3,788	1,061		148		1,979	
328	Humboldt	11,961	9,659	1,801	682	889			
329	Humeston	2,887	2,736	2,311		804		121	
330	Husky	980	979	679	90	179			
331	Imogene	517	475	312	33	130		53	
332	Iowad	2,933	2,744	148		94			
333	Ionia	97	97	55		42			
334	Ireton	5,561	2,566	2,063	85	154			
335	Irwin	608	608	68		30			
336	Jackson Junction	250	250	226		24			
337	Jamaica	1,019	1,019	899	10	65			
338	Janelle	500	500	375	8	7			
339	Jessie	2,868	2,645			223			
340	Jewell vet.	11,302	4,004	3,374	211	509			
341	Jolee	431							
342	Jolley	92	92	558	48	170			
343	Kalona	2,118	2,118	1,999	66	138		76	
344	Kamrar	1,495	1,258	1,258					
345	Kanawha	5,049	1,929	1,364	300	102		49	
346	Karlenton	1,604	1,304			30			
347	Kelley	705	705	730	31	44			
348	Kellogg	4,223	3,424	2,304	130	149			
349	Kennedy	1,456	1,138	1,042		96			
350	Kent	257	257	78		4			
351	Kenwood Park	3,804	2,904	2,391	81	17			
352	Keweenaw	9,626	4,055	3,894		122		52	
353	Kieta	5,285	2,914	1,415		171			
354	Keystone	3,102	2,966	2,568	147	94		397	
355	Kingsley								
356	Kirossa	210	185	168	96	35			
357	Kirkman	910	731	730	6	36		0	
358	Kirkville	272	162	149	6	7			
359	Kiron	1,677	1,415	1,345	39	24			
360	Kittling	6,097	2,674	2,047	48	81		184	
361	Kulera	1,161	780	691	07				
362	Knowlton	274	274	256		18		14	
363	Kramer	1,529	882	856		25			
364	Ladora	707	707	603	30	34			
365	Lake Mills	6,904	6,960	5,299	114	747			
366	Lake Park	2,316	1,801	1,502		239			
367	Lake View	3,007	3,001	111	111	142			
368	Lamoni	8,538	5,091	5,381	179	278			
369	Lamont	3,483	1,805	1,533	41	33		206	
370	Latta	2,277	2,789	606		68	2,100	23	
371	Lanesboro	1,022	816	607	18	68		89	
372	Lansing	8,383	5,072	4,385	198	430		69	
373	La Porte City	6,535	6,325	5,784	78	454		394	
374	Lawrence	2,990	2,348	894		88			
375	Larrabee	287	287	228	16	38			

—GENERAL RECEIPTS

Total water, electricity and gas	Classified by Source		Total streets, town hall, etc.	Classified by Source			Total from bonds, current year's warrants and miscellaneous	Receipts from Debt Obligations Issued			Number
	Water	Electricity and gas		Streets, sidewalks and crossings	Town hall, scales and cemetery	Miscellaneous		From bond sale	Current year's warrants outstanding	Miscellaneous	
			1				1	248			248
			24				24	16,061	16,061		21
								69			21
										66	21
4,081	3,232	1,000	1	1				6,002	6,002		31
83	33										32
880	880		65		28	37	1,392		1,392		32
120	120		62		1	60	33		33		32
477	477		1				2,066	156	2,166	860	32
2,162	334	1,858	87	00	18		800		200		32
313	313		100		13						32
2,488	2,488		420		3		19		19		32
			25		25		120			110	32
			10		10						32
			28		28		14			14	32
417	417		1,387		1,832	15	540		540		33
149	149						2,026	2,026			33
											33
453	453		201				201				33
122	122		5		5		6,971	5,000	1,971		34
							431		31	400	34
											34
169	169						68			68	34
600	600		100	100			306		306		34
							406		406		34
608	252	356	40		40		272		272		34
			40				46		46		34
1,116	1,116						196		196		35
3,004	409	3,045					2,000	2,000			35
1,135	1,135		270		270		971			971	35
133	133						23		23		35
							36		36		35
166	166		8	8			7				35
			6	6			56		56		35
250	250		3	3	59						35
222	222										35
											35
			136	131	4		881		881		36
							61		61		36
											36
497	497		147	147		297					36
120	120		1,245		988		34		34		36
1,502	1,502		1,500	1,500			1,501		266	1,235	36
616	616		58		1	22	1,224		1,224		36
436	436						23		23		37
			474	450	24						37
			216			221					37
1,447	1,444		994		924	70	1,425		1,425		37
			30	30							37
			1,246		1,246		166			166	37

TABLE NO. 3—CONTINUED

Number	TOWNS	Taxes, Licenses, Fines, etc.						
		Total receipts	Total of taxes, licenses, fines, etc.	Taxes from county treasurer	Poll tax	Fines and licenses	Miscel tax and town liquor license	Miscellaneous
356	Lattimer	1,883	1,896	1,179	137	53		
377	Lattimers							
378	Laurel	450	450	350	61	48		
379	Laurens	14,001	5,812	3,983	276	83		971
380	Lawler	1,489	1,489			146	1,800	
381	Lawton	1,413	1,222	1,186				
382	Le Claire	2,256	2,075	803		5	1,222	47
383	Lehigh	7,634	599	631	28	2		11
384	Le Grand	643	643	697	6	30		
385	Lehigh							
386	Leighton	125	125	109		16		
387	Leiland	310	590	558		95		
388	Lenox	38,281	3,479	2,503		595		
389	Le Roy							
390	Letter	3,176	3,161	272	44			
391	Letts	3,176	1,836	1,658	53	56		
392	Lewis	1,310	1,308	1,109	64	84		
393	Lewistown	4,943	2,027	2,137	38	145		280
394	Liddellville	568	799	39	45	74	650	
395	Lime Springs	4,408	1,854	1,750	87			15
396	Linden	602	602	502		106		50
397	Linsville	7,017	1,082	985	41	79		
398	Linn Grove	698	698	500	109	83		
399	Lisbon	5,171	4,267	4,08		4		180
400	Liscomb		508	498				
401	Littletown	698	561	19	6	11	825	
402	Little Rock	3,768	2,083	1,855	126	251		21
403	Little Sioux	808	808	3,467	84	370		160
404	Livermore	2,773	9,822	1,803	114	320		63
405	Lodi	80	80			80		
406	Lodi	10,607	6,119	5,877		119		180
407	Lohrville	13,484	3,711	3,607				
408	Lone Tree	3,091	8,405	2,399	113	45		19
409	Lone Grove	687	677			2	675	11
410	Lorimer	1,435	1,435	1,413				
411	Lost Nation	3,322	2,972	783		284		50
412	Lovilla	1,867	1,719	1,411	15	398		
413	Lowden	1,848	1,727	1,727		116		
414	Low Moor	803	803	208		77	456	
415	Lunda	469	436	382	26	5		
416	Luther	393	508	478	10	9		23
417	Lu Verne	1,361	1,359	1,359	5	1		1
418	Luxemburg	806	806	410	3	448		35
419	Luxemburg	323	323	318	32		300	
420	Luxemburg							
421	Lynville	911	841	867	30	80		
422	Lytton	1,378	1,178	901	54	120		65
423	Macedonia	1,925	606	614	65	87		1
424	Maneburg							
425	Madrid	8,735	5,806	5,373	395	321		
426	Magnolia	1,077	955	499	5	39		27
427	Macon	3,943	3,923	3,956	5	142		120
428	Mallard	2,981	1,525	1,564	64	84		33
429	Maloy	99	99	96				
430	Melvern	7,264	6,759	5,887	25	178		20
431	Manilla	7,636	7,636	4,158		416		36
432	Manly	10,657	1,622	972	153	399		
433	Manning	30,512	26,749	3,124	590	645	4,800	18,811
434	Mason	2,182	1,881	1,591	292	304		506
435	Mapleton	6,415	3,961	3,777	18	265		58
436	Marathon	4,969	2,301	2,177	38	80		
437	Marble Rock	50,121	9,102	9,001		112		1,053
438	Marcel	6,000	4,973	4,728	198	307		
439	Marce	1,981	1,981	1,971		207		

—GENERAL RECEIPTS

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TABLE NO. 3—CONTINUED

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, etc.					Mistake tax and town liquor license	Miscellaneous
				Taxes from county treasurer	Poll tax	Fines and licenses				
430	Martelle	649	571	470	87	61				
440	Martinsburg	300	384	384	0	0				17
441	Marysville	363	303	507						
442	Masonville	618	001	037		40				24
443	Masena	2,610	1,644	1,077	132	387				
444	Matlock	80	87	74						
445	Maurie	922	702	000	51	64		37		
446	Maxwell	2,682	2,584	1,971	226	191				196
447	Maynard	1,504	994	946	24	16				559
448	McAllsburg	1,900	1,456	1,076		353				
449	McCauley	885	849	114	28			705	57	
450	McClelland	599	599		12	35				12
451	McGregor	9,704	7,082	6,286	217	24		2,400		
452	McIntire	1,086	1,086	1,000	12	60				14
453	Mechanicville	4,905	3,808	3,611	56	203				28
454	Mediapolis	9,852	9,794	3,450	120	112				219
455	Melbourne	1,175	1,175	808	102	100				29
456	Mekher	81	81			81				
457	Meirene	1,456	1,456	1,387		163				
458	Melvin	3,625	2,780	2,535	23	24		2,800		
459	Meelo	2,176	1,254	1,014	67	90				83
460	Meriden	828	828	774	18					36
461	Merrill	5,835	5,761	1,747	41	236		1,800	24	
462	Messervy	3,666	3,600	2,666	83	81				
463	Meyer	998	968	872	126					
464	Miles	9,455	1,659	925	18	64		600		
465	Millford	15,010	9,024	2,648	249	283				678
466	Millersburg	322	315	183	24	108				
467	Mill	6,313	1,783	1,747	250	01				
468	Millton	9,455	3,000	2,756	250	01				
469	Minburn	880	737	671	53	63				
470	Minden	10,301	2,290	2,141	55	51				48
471	Mitchell	678	678	560	15	73				
472	Mitchell	446	327	310						
473	Mitchellville	18,874	2,400	1,500	90	8				428
474	Modale	1,091	960	705	24	231				
475	Montana	1,916	1,681	777	78	171				
476	Moneta	199	144	100	25	20				
477	Monmouth	367	380	380	9	10		475	3	
478	Monro	28,091	2,713	901	84	78		1,850		
479	Monroe	6,128	2,474	2,328	46	200				
480	Monroeville	9,112	7,362	6,287	314	222				430
481	Montour	1,001	907	986						
482	Montrose	1,878	1,862	1,862		07				
483	Moorehead	2,295	1,471	1,303	166	35		900	25	
484	Mooreland									
485	Moravia	1,837	716	381	177	18				
486	Morning Sun	2,979	2,865	2,865	297	75				
487	Morrison	650	623	600						
488	Moutton	4,055	4,685	4,425	11	290				
489	Mr. Arr	57,564	8,676	6,184	124	1				153
490	Mr. Upton	491	491	494	63	63				
491	Mr. Vernon	14,922	10,655	9,300	90	41				721
492	Moivre	9,282	1,873	1,854		247				721
493	Mojo	2,071	2,739	1,733		282				
494	Nashua	10,128	9,174	3,878				1,800		2,174
495	Nicola	8,402	4,248	3,722		67				
496	Norabin	258	258		122	82				
497	Newell	9,015	3,369	3,300		301				36
498	Newhall	2,523	1,081	887	90	90				7
499	New Hartford	1,804	3,903	1,460		128				
500	New Liberty	1,878	1,876	1,084	18	14		1,235		67
501	New London	31,907	3,900	3,922						

—GENERAL RECEIPTS.

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TABLE NO. 3—CONTINUED

		Taxes, Licenses, Fines, etc.						
TOWNS		Total receipts	Total of taxes, licenses, fines, etc.	Taxes from county treasurer	Poll tax	Fines and licenses	Mulet and town liquor license	Miscellaneous
502	New Market	1,425	1,281	1,364		100		1
503	New Providence	324	324		80	9		
504	New Sharon	10,009	4,009	3,287	108	828		33
505	New Vienna	1,007	1,134	489	14	18	840	13
506	New Virginia	464	464	227	71	11		6
507	Nichols	1,050	1,210	1,054	25	71		6
508	Nodaway	850	592	360	29	166		
509	Nora Springs	4,116	2,631	2,631	112	165		
510	Northboro	451	451	430	5			
511	North Buena Vista	580	580	29		1	440	
512	North English	4,522	2,591	2,111	58	426		
513	North Liberty							
514	North McGregor	1,876	1,686	411	59	28	1,011	7
515	North Washington	560	540	264	25	1	250	
516	Northwood	8,488	6,706	6,082	229	445		
517	Norwalk	498	250	288	44			
518	Norway	2,347	1,660	1,421	115	88		5
519	Numa	1,390	1,218	821		145		2
520	Oakland	8,385	4,290	3,843	77	441		2
521	Oakville	792	792	710		82		
522	Ocheyedan	6,259	3,500	1,432		271	2,300	
523	Odesholt	13,724	7,057	5,000	166	282		50
524	Ogden	14,103	7,388	7,159		177		1
525	Olds	446	344	344	72	30		
526	Olin	4,366	2,925	2,565		65		30
527	Osler	438	438	385		53		
528	Ossola	215	215	206		9		
529	Oswalo	701	701	633	52	16		
530	Orange City	6,008	4,820	4,008	256	200		350
531	Orchard							
532	Orient	821	821	950	105	83		
533	Orleans	299	257	251	6			
534	Oreston	2,096	1,598	1,579	100	82		15
535	Oskosh	247	247	27	6		200	
536	Oto	2,164	1,012	575	72	533		
537	Oxford	4,497	2,394	3,560		134		
538	Oxford Junction	2,884	2,008	2,001	97			
539	Pacific	2,618	1,586	1,658	2	184		
540	Packwood	614	626	649	54	22		
541	Palmer	1,014	673	639		114		17
542	Panama	816	670	670	68	105	267	1
543	Parkersburg	19,927	4,111	3,746		280		70
544	Parsons	7,254	3,928	3,461	230	221		
545	Parroll	1,487	791	791				
546	Patch	560	560	525	25	9		2
547	Patterson							
548	Paulina	10,281	3,128	2,705	218	179		
549	Mainfield	2,936	1,936	1,743	25	183		
550	Petersen	2,634	1,852	1,852	22	186		50
551	Pierson	2,802	2,001	1,946	25	91		
552	Pilot Mound	4,961	567	491	13	48		
553	Pioneer	167	167	167		16		
554	Pisgah	1,107	828	687	112	34		
555	Mainfield	842	822	822	24	85	309	
556	Pleasant	270	270	270				
557	Pleasant Bluff	393	393	393				
558	Pleasantville	7,728	2,908	2,219	61	228		
559	Plymouth	560	480	459	21	21		
560	Pocahontas	13,156	4,350	4,112	19	96		84
561	Polk City	449	387	404	8	68		
562	Pomeroy	15,078	2,102	1,842		310		
563	Portsmouth	1,267	1,105	966		114		
564	Postville	2,721	2,721	2,721	206			

—GENERAL RECEIPTS

Total water, electricity and gas	Classified by Source		Total streets, town hall, etc.	Classified by Source			Total from bonds, current year's warrants and miscellaneous.	Receipts from Debt Obligations Issued			Number
	Water	Electricity and gas		Streets, sidewalks and crossings	Town hall, schools and cemetery	Miscellaneous		From bond sale	Current year's warrants outstanding	Miscellaneous	
1,109	1,109		8	8			170	170		605	
108	108		13	8			4,823	4,823		500	
			294	263						500	
702	702		22	21			212		21	507	
			30	10			475	475		500	
681	681		2				45	45		511	
81	81		906	74	112	30				513	
860	860		801	291	170	289	129		130	516	
387	387		78	38		50	300		300	518	
							142	142		519	
1,605	1,605		100	300			2,332	2,301	37	521	
332	332		75	75			2,013	2,000	13	522	
1,666	1,666						6,011	5,009	2	523	
4,682		8,386	1,000	1,000			1,119	1,119		524	
720	720		5	5			618	565	33	525	
										526	
158	158						481	481		527	
							951	951		528	
			12	12						529	
			161	161						530	
392	392						889	480	400	531	
708	145	558	10			14				532	
733	728		58	58			1,178	1,178		533	
							475	475		534	
12	12		24	16	8		119		110	535	
3,820	605	2,125	2,076			2,051	916	916		536	
1,700	848	852	1,115	163		962	631	611	611	537	
							696	696		538	
5,378				54		597	1,700	1,700		539	
471	1,617	8,361	361				307	307		540	
66	66		929	929			4,300	4,300		541	
328	328		95	85	10		279	279		542	
									20	543	
4,010	4,010						1,130	104	1,016	544	
8,374	612	7,662	62	62			89	6		545	
							6	6		546	
870	470	405					12,046	12,044	2	547	
851	861									548	
1,206	1,206		107		107		1	1		549	

TABLE NO. 3—CONTINUED

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, etc.				
				Taxes from county treasurer	Poll tax	Fines and licenses	Millet tax and town liquor license	Miscellaneous
565	Prairieburg	2,059	1,413	1,300	87	29		27
566	Prairie City	4,778	3,180	3,030	24	50		82
567	Prescott	1,614	1,329	1,302	27	57		
568	Preston	11,702	4,352	707	102	8,560	883	
569	Pringhar	3,757	2,914	2,806	77	31		
570	Princeton	1,540	1,540	548	16	102	23	
571	Prionide City	361	361	360	64	4		
572	Prodrin	307	307	313				
573	Pulaski	428	428	367	29	19	13	
574	Quasqueton	622	625	608	67			
575	Radcliffe	2,561	4,516	2,122	171			
576	Rake	438	438	216	62	59		
577	Ralston	1,013	606	600	22	2	72	
578	Randalla	113	113	110	3			
579	Randolph	519	519	436	62	20		
580	Rathbun	541	541	120	204	205	6	
581	Reddy	2,568	2,568	210	304	145	1,886	55
582	Redding	322	322	327	13			
583	Redfield	5,222	2,107	1,824	344		25	
584	Reinbeck	11,640	5,519	4,091	147	381		
585	Rembrandt	388	388	321	102	65		
586	Remsen	8,382	6,677	3,715	808	342	1,900	482
587	Renwick	4,948	1,484	1,306	278			
588	Riceville	5,728	3,202	2,612	130	190		
589	Richland	2,947	2,087	1,921	138	28		
590	Rickardville	420	420			420		
591	Ricketts	1,601	1,024	176	35	48	1,360	5
592	Ridgeway	430	430	430				
593	Ringsted	2,599	1,950	1,600	120	116		
594	Rippey	1,372	1,018	666	16		336	
595	Riverside	4,924	2,868	2,660	12	111		
596	Riverton	537	537	500	18	15		
597	Rock Falls	199	199	199				
598	Rockford							
599	Rock Valley	4,451	2,471	1,818	305	352		
600	Rockwell							
601	Rockwell City	13,338	7,686	7,132	97	400	62	
602	Rodman	114	114	102	11			
603	Rodney	71	71	71	30	4		
604	Boile	5,323	4,772	3,867	83	406	62	
605	Roland	7,245	3,415	2,737	243	45		
606	Rome	266	266	246	20			
607	Rose Hill	571	571	497	72			
608	Rowan	365	665	413	73	114	64	
609	Rudd	1,077	1,077	802	222			
610	Russell	1,954	954	882	43	19	79	
611	Russell	1,461	1,127	1,148				
612	Rutven	2,847	2,381	1,800	142	426		
613	Rutland	332	302	297	65	1		
614	Ryan	2,227	1,145	965	18	86		
615	St. Ansgar	2,984	2,597	2,397	83	158		
616	St. Anthony	350	291	266	25			
617	St. Charles	543	543	511	32		10	
618	St. Lucas	44	44	38	12			
619	St. Olaf	351	351	343	8			
620	St. Paul	605	305	305		6	300	368
621	Subula	15,297	2,235	1,398	6	1,708		
622	Salem	568	568	568				
623	Salix	971	801	717	109		25	
624	Sanborn							
625	Sandyville	6,847	4,739	4,212	80	396	62	

—GENERAL RECEIPTS.

Total water, electricity and gas	Classified by Source		Total streets, town hall, etc.	Classified by Source			Total from bonds, current year's warrants and miscellaneous	Receipts from Debt Obligations Issued			Number
	Water	Electricity and gas		Streets, sidewalks and crossings	Town hall, scales and cemetery	Miscellaneous		From bond sale	Current year's warrants outstanding	Miscellaneous	
140	140						500		414	92	565
204	204						1,388		1,388	566	566
750		750		75	75		380		385	567	567
718	718		105		105		6,000		6,000	568	568
31	31		46	46						569	569
1,062	1,062									570	570
							97		97	571	571
							191		191	572	572
										573	573
							317		317	574	574
										575	575
										576	576
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										579	579
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										618	618
										619	619
										620	620
										621	621
										622	622
										623	623
										624	624
										625	625

TABLE NO. 3—CONTINUED

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, etc.				
				Taxes from county treasurer	Poll tax	Fines and licenses	Millet tax and town liquor license	Miscellaneous
626	Searsville	265	925	241	24			
627	Sehler	4,303	3,791	2,670	09	91		31
628	Schleswig	10,580	4,964	2,688	174	323	2,350	30
629	Serawton	4,303	3,413	3,300	50	2		
630	Seward	305	325					
631	Sergeant Bluff	809	491	277	09	49		8
632	Shanabough	247	274	300	2	15		
633	Shannon City	138	728	670	55	2		41
634	Sharpsburg	321	321					4
635	Sheffield	2,069	5,015	2,477	223	315		
636	Shelby	3,099	1,771	1,044	09			10
637	Sheldahl	473	473	471				
638	Shell Rock	2,089	5,083	2,943		137		
639	Shellsburg	2,235	1,884	1,701		123		
640	Sherrill	705	705				705	
641	Sibley	44,012	8,327	5,587		269	2,500	
642	Sidney	5,490	4,097	4,049		48		
643	Silver City	1,190	1,190	996	9	51		137
644	Sixes Center	7,838	3,405	3,075	236	71		
645	Stoux Rapids	6,791	6,079	4,918		106		
646	Slater	937	900	848				11
647	Sloan	10,900	1,089	1,795	91	60		27
648	Smithfield	2,611	1,105	827	81	108		30
649	Soldier	372	372	359	88			
650	Solon	1,554	1,265	801		250		174
651	Somers	1,058	1,051	909	70	29		
652	South English	501	501	541		58		
653	Spillville	246	144	86	49	5		
654	Spirit Lake	21,506	0,053	8,871	150	148		381
655	Spragueville	427	427	17	20	27	300	
656	Spring Hill							
657	Springville	2,607	1,401	1,118	219	31		15
658	Stacyville	1,057	1,059	77		6		23
659	Stanboe	944	944	94	151	107		
660	Stanton	1,621	1,621	1,391	103			
661	Stanwood	1,850	1,056	1,359	55	49		150
662	State Center	4,375	3,956	3,956		320		
663	Steamboat Rock	773	773			138		
664	Stockport	698	698	692	7	5		
665	Stockton	298	254	212	80	4		
666	Stout City	28,470	5,171	4,526	180	428		304
667	Stout	264	264					
668	Stratford	2,961	2,205	1,730	88	284	21	69
669	Strawberry Point	12,489	4,622	4,606	304	543	1,000	439
670	Streator	588	588	585		14	498	
671	Sully	1,160	1,006	1,006	2	21		
672	Sumner	15,558	9,565	8,411	174	295	5,700	15
673	Superior	353	350	299	48	11		
674	Sutherland	3,554	2,625	2,104	100	105		
675	Swaledale	514	514	514				
676	Swan	397	397			11		
677	Swiss City	2,586	2,079	1,663	198	107		17
678	Tabor	2,039	2,737	2,450	22			
679	Templeton	2,821	2,699	609	70	112	2,380	93
680	Terrell	694	619	427		73	441	
681	Thayer	456	456			20		
682	Thompson	3,185	2,479	1,965	18	530		
683	Thor	447	442	288	137	17		
684	Thorburn	184	184				104	
685	Thornton	1,014	654	505	37	224		
686	Thurman	1,280	1,280	1,144	09	68		17
687	Thuyler	1,738	1,836	1,000	07	14		

—GENERAL RECEIPTS.

Total water, electricity and gas	Classified by Source		Total streets, town hall, etc.	Classified by Source			Receipts from Debt Obligations Issued			Number
	Water	Electricity and gas		Streets, sidewalks and crossings	Town hall, scales and cemetery	Miscellaneous	From bond sale	Current year's warrants outstanding	Miscellaneous	
610 346 900	510 346 950		20		20	5,500	5,500	5	950	
						300	300		928	
						75	75		920	
1,550		1,300	54	28	30				931	
430 241	430 241		50 130		110				925	
5,000	1,435	5,007	604			604	20,019	21,555	8,853	
960	960		151		151	277		277	141	
5,001	2,601	1,129	68	1,129		908		681	22	
1,709	1,178	401			60	28		28	546	
			1	1		9,000	9,000	1,566	947	
279	279		10		10				948	
						2		2	950	
2,406	2,406		477		477	102		102	951	
						9,480		9,880	900	
600	327	600	258		258				956	
			38	30		17		17	958	
7,131	176	6,945	145	14	30	101	5,055	5,055	960	
17,000	1,308	16,791	320		4	275	15,211	7,178	966	
214	214				4		542	542	967	
4,092	1,927	3,000	254		60	274	2,963	2,963	968	
67	67					14		14	970	
2,300	2,300		82	47	5	3,224		3,224	971	
335	341	14	52	42	2	620		604	972	
207	207								973	
772	772		58		58	4			974	
132	132								975	
						91		91	976	
228	228		324	82	372	154			977	
									978	
						800		800	979	
			90		90	812		812	980	

TABLE NO. 3—CONTINUED

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, etc.					Millet tax and town liquor license	Miscellaneous
				Taxes on equity treasurer	Poll tax	Fines and licenses				
690	Traer	8,749	6,940	6,042		598				
691	Trenor	1,302	1,303	667	89	29				
692	Tripp	7,306	6,065	2,650	107	130	3,055			
693	Turbo	688	680	590	30	30				
694	Turk	545	567	567	66	66				
695	Udell	379	379	370	9					
696	Underwood	1,303	1,124	1,014	28	22				
697	Union	2,416	2,066	2,067		35				
698	Urbana	496	224	217	7					
699	Us	5,231	1,628	1,361	98	164				
700	Vall	6,380	4,451	3,901		2,490				
701	Valeria	50	50			50				
702	Van Horn	6,073	1,983	1,713	139	107				
703	Van Meter	4,765	1,964	1,718	108	77				
704	Van Wert	565	565	433	65	28				
705	Varina	690	690	649	30	40				
706	Victor	7,222	2,546	2,671	90	64				
707	Vincent	461	419	300	30					
708	Vining	509								
709	Volga	1,860	1,013	369		3	766			
710	Wadens	178	178	178						
711	Waleott	19,778	14,411		121	32	3,755	15,345		
712	Walker	2,115	1,468	1,329	105	64				
713	Wall Lake	6,345	3,015	2,704	65	246				
714	Walnut	12,730	5,139	5,590	73	347				
715	Wapello	7,497	6,438	3,426	77	1,170				
716	Washta	838	838	838	60	395				
717	Watervly	479	319	370	140	3				
718	Watsona	634	368	315	12	67				
719	Wauke	1,100	1,045	1,045		7				
720	Wayland	1,035	846	846	155	84				
721	Webb	615	296	282		13				
722	Weldon	678	558	496	24	28				
723	Wellburg									
724	Wellman	5,331	4,791	3,841		992				
725	Wesley	4,622	1,969	1,642	102	119				
726	West Bend									
727	West Branch	5,312	4,369	3,686		149				
728	West Burlington	5,328	3,000	2,900	180	15				
729	West Chester	881	511	511	62	316				
730	Westfield	525	516			92	406			
731	Westgate	721	653	560	76	37				
732	West Liberty	24,825	7,813	6,879	475	449				
733	West Mitchell	110								
734	West Point	5,679	2,782	1,443	62	536	1,406			
735	West Side	4,230	3,603	3,331	108	34	2,100			
736	West Union	29,338	2,305	2,305		304				
737	Wheatland	3,466	3,018	1,173		88	1,737			
738	Whiting	14,205	1,212	1,212	42	119				
739	Whitewater	5,006	3,592	1,472	212	313				

GENERAL RECEIPTS.

[illegible]

TABLE NO. 3—CONTINUED

Number	TOWNS	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, etc.				
				Taxes from county treasurer	Poll tax	Fines and licenses	Miscel tax and town liquor license	Miscellaneous
751	Woodstock	781	781	652	95	33		39
752	Worthington	1,076	1,076	290	28		700	39
753	Wyoming	4,000	5,510	3,275		112		823
754	Yale	886	886	672		269		19
755	Yetter	213	213	155		16		
756	Yorktown	473	607	382	53	22		12
757	Zealand	870	970	705	35	135		95
758	Zwingle	610	610			10	600	

—GENERAL RECEIPTS.

[illegible]

TABLE NO. 4—TOTAL DEBT OBLIGATION AT CLOSE OF YEAR,
RATE OF LEVY,

Number	TOWNS	Total debt	Classified by Character					Per Capita
			General bonds	Municipal in- dustry bonds	Temporary loans	Warrants out- standing	Miscellaneous	
	Grand total	\$1,635,432	\$822,463	\$1,584,393	\$ 66,860	\$397,009	\$ 43,967	\$ 8.16
1	Ackley	\$ 13,910	\$ 7,000			\$ 4,000	\$ 2,910	\$ 11.18
2	Ackworth							
3	Adair	37,798		30,000		5,000	3,818	41.99
4	Adel	19,377	8,000				4,977	8.02
5	Alton	9,377	7,000				2,377	9.79
6	Agency							
7	Ainsworth	2,300		5,000				5.89
8	Albion	14,194		13,000	200		1,194	32.56
9	Albert City							
10	Albion	307					307	.86
11	Alburnett							
12	Allen	5,500	5,500					
13	Alexander							
14	Allerton	17,485		15,500			1,985	7.86
15	Allison	2,000		5,000				30.28
16	Alta	7,918	6,300				114	\$ 1,004
17	Alta Vista	2,000	2,000					5.02
18	Alton	13,000		13,000				11.43
19	Altoona							
20	Alvord	4,000	4,000					1.13
21	Andover							
22	Andrew							
23	Anita	20,982	4,000	15,000		1,082		18.90
24	Ankeny	300			200			.45
25	Anthony	5,676		4,500	000	450	126	8.84
26	Appling	6,166	6,000				166	21.79
27	Arcadia							
28	Areber							
29	Arion							
30	Artope							
31	Arlington	2,000		2,000				2.05
32	Armstrong	5,135	3,500			1,800		8.80
33	Armoka Park	2,007				1,007		7.71
34	Arthur	8,000	7,000			1,000		9.21
35	Ashton							
36	Atalissa	257				257		1.17
37	Atchison							
38	Auburn							
39	Audubon	16,000	16,000					8.30
40	Aurelia	14,112	14,000			112		22.58
41	Aurora							
42	Avenarius	578						.078
43	Avoca	500				500		.39
44	Ayrshire	1,172	500			672		3.49
45	Badger	243				243		1.16
46	Bagley	9,910		6,000		3,910		30.31
47	Baker							
48	Baldwin	2,500	2,500					10.02
49	Bancroft	3,900	2,500				600	3.68
50	Barnes City							
51	Barnum							
52	Bassett							
53	Batavia							
54	Battle Creek	5,000	5,000					9.40
55	Baxter	3,500	3,500					9.04
56	Bayard	18,178		16,500		104	1,484	33.73
57	Beeson							
58	Beaconsfield							
59	Beaman	311					311	1.41
60	Beaver							
61	Bellevue	15,132		500	14,800	1,132		9.22
62	Belmond	20,862		19,500		700		18.97

PER CAPITA DEBT OBLIGATION, VALUATION OF PROPERTY,
AND AMOUNT LEVIED.

Total actual val- uation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R. R., telephone, telegram and ex- press companies	Monies and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
224,236,955	\$137,800,277	\$ 63,396,886	\$ 22,939,792	\$65,509,124	\$56,859,238		\$15,512,876		
400,712	\$71,500	\$ 167,432	\$ 21,780	\$ 272,115	\$ 112,678	33	\$ 29,200	5	1
759,204	529,000	202,000	18,124	68,915	180,601	25	14,140	5	2
474,300	292,506	113,680	67,712	131,622	118,379	22	22,608	5	3
156,700	84,180	19,780	41,780	39,281	28,923	32.0	7,808	5	4
221,198	171,600	115,864	34,158	128,652	80,397	18			5
481,072	401,816	177,500	101,000	103,704	123,704		34,946	5	6
222,204	124,708	88,272	9,864	57,000	55,801		7,400	4	7
145,028	105,372	32,008	19,888	27,625	36,282	18	12,004		8
448,112	201,500	110,724	64,888	175,284	120,775	47	26,500	5	9
276,880	180,080	50,316	21,384	112,400	69,005				10
481,080	326,230	137,096	50,705	131,556	111,957		75,540		11
382,004	231,304	117,444	32,250	104,004	95,539	16			12
307,068	188,004	100,904	24,100	101,200	131,787	20.5			13
225,800	141,188	68,700	21,412	10,200	37,000				14
607,358	387,772	116,856	127,800	6,100	126,482	35			15
225,300	138,500	59,680	40,180	56,215			74,500	5	16
314,072	102,100	55,308	68,690	94,300	55,745		181,700		17
61,600	32,000	11,000	9,940	800	15,375				18
96,360	72,922	23,004	644	66,400	24,140				19
687,700	284,700	177,240	45,750	204,500	135,925	24			20
225,400	138,200	51,200	60,130	64,925	82,100		37,700		21
328,800	168,216	131,032	14,495	78,863	84,791	15	559,421	4	22
305,308	190,716	88,640	35,932	307,989	76,227				23
126,828	127,024	25,804		12,800	38,957		62,004		24
62,684	25,208	11,108	8,222	15,656					25
210,960	74,684	34,228	107,048	2,454	35,000				26
88,332	32,704	11,473	14,156	14,068			25,848	5	27
381,072	210,208	30,308	30,308	90,500	16.5		41,548	1	28
445,544	231,448	104,008		72,000	111,390				29
327,432	282,072	22,000	18,768	27,808	81,862	19	72,884		30
131,700	76,322	41,284	15,740	14,025	22,000	10			31
548,628	345,284	145,700	60,925	87,100					32
92,348	66,880	25,000	12,368	61,800	23,212				33
60,828	39,716	21,112	15,436	12,707					34
214,148	118,720	68,776	27,126	17,054			23,308		35
1,461,472	1,034,944	383,792	62,738	822,061	565,308	28.5	58,280	5	36
456,008	272,644	141,412	42,802	60,000	114,227	24	49,344	5	37
212,028	132,652	59,128	29,048	34,487					38
85,668	47,288	1,016	36,364						39
1,050,500	700,804	294,052	79,540	254,455	202,589	19	32,766	5	40
100,020	102,484	74,618	14,288	7,300	47,720	27	8,114	4	41
267,560	94,000	38,000	15,000	44,000	34,800	4			42
205,000	130,712	74,380	600	68,788	51,425	18			43
612,140	398,700	21,818	191,490	7,750	128,005		122,408	4	44
138,600	74,082	31,612	82,992	55,648	34,600		17,300		45
152,834	118,000	23,000	9,968	84,075					46
177,340	92,640	32,540	23,100	25,800	44,223	15	50,000	5	47
75,028	41,820	18,028	4,800	18,532			27,800	4	48
228,548	131,820	60,012	27,184	75,612	57,127		25,348	6	49
273,336	230,400	121,708	18,224	227,906	90,354		12,800	5	50
191,448	104,812	10,000	70,640	6,720	47,887		16,028	5	51
108,488	56,544	34,102	13,732	29,872	23,672		20,508	4	52
128,148	82,844	34,288	30,075	35,468	26,087				53
119,958	66,104	36,564	35,300	3,000	29,982		7,164	00	54
813,304	600,000	163,944	200,000	296,520	203,216	12			55
608,000	305,068	122,064	106,000	96,001	162,774		76,092	4	56

TABLE NO. 4—CONTINUED. TOTAL DEBT OBLIGATION AT CLOSE OF
FISCAL YEAR, RATE OF LEVY.

Number	TOWNS	Total debt	Classified by Character					Per Capita
			General bonds	Municipal in- dustry bonds	Temporary bonds	Warrants out- standing	Miscellaneous	
62	Bennett	3,000		3,000				12.55
63	Benton							
64	Berlin							
65	Berkley	473						8.73
66	Bernard				227	150		
67	Bertram							
68	Bettendorf	22,500	20,000		2,500			24.23
69	Birmingham	22				22		.04
70	Blairburg	1,972			1,875			7.78
71	Blairtown							
72	Blakesburg	330				330		1.55
73	Blanchard	8,000		7,000		900		20.81
74	Blencoe	1,076				1,076		2.80
75	Blockton	1,000		1,000				
76	Blue Grass							
77	Bode	5,000	5,000					14.81
78	Bonaparte							
79	Bondurant	223				223		.77
80	Bouton	2,818				2,818		28.18
81	Boxholm							
82	Boyd							
83	Bradford							
84	Bradford							
85	Bradgate							
86	Brandon							
87	Brayton							
88	Breda	8,000	8,000					21.39
89	Bridgewater							
90	Brighton	544				544		.70
91	Bristol							
92	Britt	7,000		7,000				8.27
93	Brooklyn	11,000	3,000	8,000				8.92
94	Bruceville	277				277		
95	Buckeye							
96	Buffalo	5,400		4,300		1,100		7.90
97	Buffalo Center	4,800		4,300		500		9.71
98	Burt							
99	Busey							
100	Calamus							
101	Calender							
102	Calmar	11,440		5,000	6,440	1,360		18.48
103	Calmet							
104	Camas							
105	Cambridge	3,200	3,200					5.64
106	Cantril	609				609		1.05
107	Carbon							
108	Carlisle	8,000	2,000			6,000		12.08
109	Carper							
110	Casson	87				87		.14
111	Cascade							
112	Cass	17,400		17,400				27.00
113	Cassalia							
114	Cassida	4,300	600	4,300				11.64
115	Center Junction	30,000				30,000		8.02
116	Center Point	22,316	10,000			12,316		16.48
117	Central City							
118	Charlotte	5,000		5,000				17.92
119	Charter Oak	1,000				1,000		25.58
120	Chatsworth							
121	Chelsea							
122	Chester	3,231		1,800		1,431		12.14
123	Chillicothe							
124	Churdan							
125	Chushman	2,500	2,500					1.86
126	Clare	1,028		1,000		28		8.44

YEAR, PER CAPITA DEBT OBLIGATION, VALUATION OF PROP-
ERTY, RATE OF LEVY.

Total actual valua- tion	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R. R., telephone, gas, water, electric and other companies	Money and credits	Taxable valuation	Mills levied	Actual valuation of improvements in incorporation	Mills levied	Number
239,744	168,790	60,80	11,144	251,004	60,006		960		63
									64
									65
									66
63,144	26,400	24,10	2,688		12,280				67
									68
1,000,772	1,178,000	734,050	80,730	132,000	400,940	50	20,161	5	69
276,872	304,072	75,800		130,970	60,218	10			70
100,280	75,300	65,78	38,281	49,000	47,345	10	18,680	4	71
300,100	388,250	107,688	4,160	60,312	73,023	10			72
32,514	35,810	18,657	4,177	58,250	12,129	12			73
301,000	300,000	13,000		100,000	100,000	25	100,000	4	74
100,132	61,202	69,372	44,408	43,182	41,280		30,536	3	75
320,250	187,000	100,000	28,728	280,402	90,474	10.5	60,800	5	76
115,600	97,884	47,084	12,002	60,710	39,415				77
217,000	136,312	80,032	20,744	68,800	64,302		18,025	5	78
307,600	351,748	64,900	20,972	87,308	91,900	12	8,905	5	79
									80
									81
									82
223,004	94,450	70,822	49,500	10,000	35,901	15.5			83
937,664	108,454	80,540		61,000	64,126	14			84
159,780	74,802	60,972	24,858		30,945				85
									86
100,611	48,571	46,908	5,432	60,980	25,153				87
									88
100,704	100,716	80,720	4,328	54,300	47,001				89
100,100	171,484	15,000		139,000	139,000				90
183,792	114,324	48,680	30,568		45,948	11			91
705,207	404,876	308,615	181,910	22,728	138,802	25	238,802	5	92
484,220	474,404	300,600	68,482	684,737	231,000				93
25,000	25,000	41,700	564		21,800				94
									95
210,630	130,350	61,000	16,116	31,520	62,600				96
435,000	320,520	131,000	71,800	100,978	100,978				97
355,300	135,280	107,247	20,072	82,800	88,825		25,825		98
287,216	214,400	60,540	27,276	133,807	71,804				99
135,800	95,280	85,500	14,500	45,000					100
100,020	90,400	68,200	15,900	22,033	42,380	10	25,180	4	101
									102
85,792	43,008	24,120	7,764	60,072	21,448	20			103
200,200	115,000	18,680	137,880	40,800	35,070				104
302,190	227,004	104,420	128,772	60,279	140,549	10	114,985	5	105
220,011	131,444	61,284	35,199	102,490	40,000		8,730		106
66,340	44,204	12,136	1,400	14,000	12,140				107
237,444	70,112	170,128	147,317	119,421	22,088	5			108
									109
301,708	210,304	85,708	7,600	101,015	75,445	14.5			110
644,284	444,730	16,004		473,500	249,017	12			111
279,490	232,240	146,220		186,500	94,800	25			112
184,112	137,366	42,018	18,307	65,028	4				113
218,000	111,464	70,028	30,908	7,038	64,825		14,328	4	114
192,234	67,312	39,002	80,002	918,087	49,074	12			115
254,150	200,000	120,000	120,000	120,000	37.5		26,800	5	116
881,728	390,476	138,730	449,516	230,432	1,200	5			117
227,680	130,840	82,500	13,280	50,000	50,000				118
446,972	204,120	127,000	25,790	44,825	111,748	19			119
16,120	43,254	11,430	23,130	12,000	12,000				120
273,502	121,776	73,440	58,600	120,192			48,000	5	121
220,002	127,750	60,120	55,138	55,138	29,600	5			122
89,360	95,456	19,704	47,128	7,000	1,000				123
									124
140,180	70,700	88,900	30,630		35,045		9,800	3	125

TABLE NO. 4—CONTINUED—TOTAL DEBT OBLIGATION AT CLOSE OF
ERTY, RATE OF LEVY.

Number	TOWNS	Total debt	Classified by Character					Per Capita
			General bonds	Municipal in- dustry bonds	Temporary loans	Warrants out- standing	Miscellaneous debts	
127	Clarks	1,500		1,500				2.57
128	Clarkville	126				126		.14
129	Clayton							
130	Clearfield	2,031	1,200			1,270	140	4.15
131	Clighorn							
132	Clintons							
133	Clermont							
134	Cleveland							
135	Clio							
136	Clover Hills	5,000	5,000					2.69
137	Clutter							
138	Coburn	4,000	4,000					8.49
139	Coggon					1,000		
140	Colm							
141	Colerberg							
142	College Springs							
143	Collins	6,000		6,000				11.02
144	Colo							
145	Columbus City							
146	Columbus Junction	12,061	1,000	10,500		151		10.19
147	Conceville	8,000		8,000				15.48
148	Conrad	300						1.05
149	Conway	10,751	5,500	5,500	300	1,451		9.92
150	Coon Rapids							
151	Coppock							
152	Coraville							
153	Corringtonville	15,000	10,000				5,000	90.16
154	Cornith	2,500		2,500				7.05
155	Cornorton	75,507		72,000		3,507		44.50
156	Cotter							
157	Coulter	600			20	600		8.59
158	Craig	600						
159	Crawfordville	1						
160	Cremwell							
161	Crystal Lake							
162	Cumberland	3,300		3,300				6.54
163	Curlow							
164	Cushing	2,800	1,300			1,500		9.02
165	Cylinder	81						9.05
166	Dakota City							
167	Dallas							
168	Dallas Center							
169	Dana							
170	Danbury	9,531		7,000		2,531		17.08
171	Danville							
172	David City							
173	Dayton	5,220	4,000					7.55
174	Deatur City							
175	Deham							
176	Deep River	11,500	7,000	2,000	1,500			24.02
177	Defiance	10,100		8,000		2,100	1,188	24.80
178	Delmar	6,500	6,500					11.90
179	Delhi	1,300						3.03
180	Deloit							
181	Delta	1,000		1,000				1.37
182	Denver	5,000		5,000				22.32
183	Derby							
184	De Soto	2,300		2,300	150			9.45
185	De Witt	8,000				8,000		4.50
186	Dexter	15,800		12,000		3,800		20.06
187	Diagonal	600				600		.99
188	Dickens							
189	Dike	9,714		8,000	1,700	14		33.57
190	Dixon							

YEAR, PER CAPITA DEBT OBLIGATION, VALUATION OF PROP-
AND AMOUNT LEVIED.

Total actual val- uation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R. R., telephones, telegraph and ex- press companies	Monies and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
479,256	391,804	79,064	8,388	233,384	119,814	15	4,437	5	127
88,564	25,000	12,100	90,000	55,800	22,141		2,422		128
330,800	224,250	102,388	10,070	47,840	84,200		7,888		129
129,500	47,730	55,308	22,512	16,251	31,640	12			130
127,456	66,308	54,490	6,622	24,302	31,800	10			131
245,080	100,800	65,150	13,972	94,300	61,400		2,130	4	132
30,508	14,224	1,476	17,808		8,500				133
138,864	37,002	47,110	42,710	44,750	31,710		87,132		134
253,500	202,100	11,840	10,840	500	68,375		700,184	4	135
177,407	104,656	51,475	11,960	16,000	44,112	22			136
32,508	11,140	17,070	10,000	8,147	15				137
304,420	243,766	88,024	22,140	93,070	88,000	24			138
273,050	212,490	107,800	66,770	119,922	93,204	17	30,608		139
94,211	45,508	48,416	427	29,106	49,577		4,888		140
286,856	225,976	63,640		104,408	72,454	17		6	141
694,356	428,632	120,228	145,450	194,296	172,584	12.2	173,580	4	142
318,564	175,404	77,304	70,850	44,093	79,641	10	13,068	4	143
									144
									145
									146
									147
585,084	291,840	158,156	51,488	126,183	128,006	19	31,002	1	148
145,160	64,508	72,028	8,864	60,302	36,200	15	1,322		149
30,608	12,872	7,448	10,830		7,902				150
									151
584,104	229,812	181,364	68,028	48,200	131,000	19			152
807,000	326,308	19,070	86,008	96,220	80,400	23	2,301	5	153
1,452,000	340,108	24,880	307,240	826,730	27		2,628	2	154
317,923	149,140	60,308	105,625		79,508	7			155
227,880	154,104	47,704	16,478	54,020	56,972	10			156
75,004	30,872						17,600		157
108,002	132,840	66,570	4,270	672,784	48,923	12	4,800	8	158
112,512	60,610	24,140	18,800	35,780	28,378				159
136,208	75,358	20,308	24,780	10,000			21,808	1	160
434,420	304,600	145,000	24,700	114,004	108,000	15.3			161
124,748	68,584	44,002	21,712	16,000	23,667		30,120		162
									163
144,022	67,676	29,808	22,516	7,000	26,000		22,356		164
179,540	122,692	15,000	40,548	10,000	44,800		49,304	5	165
109,288	86,520	45,656	4,112	81,800	34,072		22,300	5	166
494,172	302,494	125,304	19,448	321,250	128,544		6,224		167
60,780	40,300	40,800	9,020	29,010	24,106		8,150	4	168
247,306	128,228	10,668	33,720	11,900	61,884	30			169
239,636	127,340	19,616	11,320	138,521	55,600		30,404	5	170
									171
648,160	490,440	123,000	24,120	62,400	162,040	18.5			172
125,304	72,000	22,060	612	43,040	31,220				173
512,546	86,496	78,000	45,708	111,400	53,187		86,544		174
368,704	229,856	117,748	9,132	143,700	80,180	32			175
108,068	103,608	29,214	29,050	47,307	42,242		5,900		176
340,820	190,010	66,000	84,820	36,228	59,435	10			177
312,506	139,308	61,032	11,070	87,844	65,149	15	33,322	5	178
106,602	40,710	38,810	41,006	5,900	29,011	11			179
474,000	312,812	127,804	11,800	118,500	30		28,112	5	180
270,788	128,120	77,008	11,598	22,907	18		21,654	5	181
									182
182,644	129,121	30,808	16,704	33,848	45,001	10	9,164	6	183
866,380	379,600	220,740	43,200	270,180	120,000		12,120	5	184
487,436	222,672	121,294	43,200	136,480	121,864	30	14,360	5	185
309,420	145,208	77,206	47,000	65,106	50,100	30	12,120	5	186
148,670	61,700	37,600	61,700	27,100	18,800	4	18,800	4	187
327,148	138,800	77,304	22,602	19,088	66,787		8,900		188
111,074	81,780	27,000	2,394	82,310	27,700	2	14,040	2	189

TABLE NO. 4—CONTINUED—TOTAL DEBT OBLIGATION AT CLOSE OF
ERTY, RATE OF LEVY,

Number	TOWNS	Classified by Character					Per Capita
		Total debt	General bonds	Municipal in- dustry bonds	Temporary loans	Warrants out- standing	
						Miscellaneous debts	Total debt
191	Dolliver						
192	Douglas						
193	Donnison	8,500		8,500			23.80
194	Doon	9,737		7,700			16.76
195	Dougherty	1,500	1,500			2,037	8.77
196	Dow City	9,474		8,000		1,474	20.51
197	Dows	5,494		3,000		494	3.92
198	Drakesville						
199	Dumont	7,393		7,000		393	13.21
200	Duncombe	0,384	2,800	3,000	11	573	15.37
201	Dunkerton						
202	Dunlap	14,300	6,200	8,000			12.25
203	Durango						
204	Durant						
205	Dyersville	10,204	6,500			2,737	1,067
206	Dysart	33,000		33,000			30.42
207	Earlham	20,071	2,500	17,000		671	29.80
208	Earling						
209	Earlville	2,023	2,000			23	1.68
210	Early	10,500	10,500				
211	East Port						
212	Eddyville	2,000	2,000				1.94
213	Edenville	15					.05
214	Edgewood						
215	Elberon						
216	Elfridge						
217	Elgin	940				940	.43
218	Elkader	8,439				8,439	7.13
219	Elkhart	184				184	1.32
220	Elk Horn						
221	Elkport						
222	Elliot						
223	Elletts						
224	Elsworth	11,168		9,500		1,083	27.50
225	Elma						
226	Elm						
227	Emerson	1,850		10,000		1,850	8.87
228	Empworth	10,832				832	20.87
229	Essex	6,000	5,000		1,000		7.73
230	Every	400	400				2.90
231	Extra	2,350	2,350				2.25
232	Exline	234				234	2.25
233	Fairbank	5,841		2,000		3,841	5.05
234	Fairley	4,000		4,000			3.95
235	Farmersburg						
236	Farrington	7,500	7,000				6.44
237	Farmhurst						
238	Farrago	614			350	164	1.19
239	Fayette	17,299		12,500		4,711	28.85
240	Fenton	5,464	5,000			464	29.00
241	Ferguson						
242	Fertile	104				104	.50
243	Fiora						
244	Floyd						
245	Fonda	22,012	6,500			512	16,000
246	Fontanella	30,076		30,000		76	38.12
247	Forest City	11,500		11,500			
248	Fr. Atkinson	100					.58
249	Fr. Des Moines	587				587	
250	Fostoria	286				286	2.62
251	Franklin						
252	Fraser						
253	Fredericksburg	7,500	1,670	4,500		1,430	13.45
254	Frederika						

YEAR, PER CAPITA DEBT OBLIGATION AT CLOSE OF
AND AMOUNT LEVIED.

Total actual value	Actual valuation of real property	Actual valuation of personal property	Actual valuation of K. R., telephone, telegram and ex- press companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
119,784	67,900	49,401	5,300	44,800	29,946				191
244,806	154,220	50,340	34,336	40,100	61,231	17			192
655,712	307,616	84,780	178,316	27,068	168,058		202,250	4	193
231,748	133,180	60,330	22,222	40,448	58,687	25			194
480,202	299,134	160,620	21,496	194,650	194,650		4,548		195
112,072	60,388	36,906	19,716	80,213	28,243				196
488,541	423,001	27,702	27,118	37,950	152,183	20			197
300,740	140,880	79,000	86,869	30,780	76,083	22	61,720	5	198
394,078	96,484	85,900	21,384	95,943	31,007		14,230	5	199
381,322	481,168	407,384	92,500	188,050	245,328	29	21,215	6	200
26,964	9,632	3,302	13,440		6,701		9,535		201
1,046,570	653,720	355,444	37,412	47,560	361,644	18			202
742,284	496,000	308,444	24,136	70,100	188,006	35			203
308,584	239,236	97,956	61,302	140,310	99,646	30.8	11,888	5	204
179,020	100,622	60,220	15,148	11,100	44,750		17,024		205
301,800	173,144	91,806	9,750	207,403	97,430	20			206
206,320	179,840	99,844	18,626	25,860	74,560	23	1,001	5	207
300,376	117,764	38,072	51,180	156,250	31,744				208
332,008	221,168	62,504	14,228	151,431	83,002		1,806		209
296,248	146,336	116,400	30,402	65,305	74,002				210
210,800	136,002	69,712	14,139	38,830	50,790	9	8,840	4	211
384,402	223,628	63,948	106,976	4,150	96,128	10	124,136	4	212
211,668	132,780	62,600	15,148	189,350	96,822				213
301,012	196,320	77,600	15,102	35,522	72,732	12	14,538	6	214
1,004,976	770,920	217,108	16,948	1,739,560	231,544	9			215
85,130	118,000	48,103	18,000	36,540	36,540	12	145,940		216
144,900	167,108	80,850	6,906	122,200	63,601		27,872		217
59,984	39,100	30,412	472	12,100	14,900				218
297,302	179,024	109,736	9,132	58,100	74,473		9,144		219
241,136	136,600	50,132	24,404	30,840	60,284	30	15,236	4	220
525,484	522,422	138,348	24,704	118,000	181,871	15	70,004	4	221
113,256	73,700	24,736	24,736	24,736	24,736				222
384,848	156,460	89,002	39,296	216,317	71,212				223
117,700	68,688	21,637	27,400		29,425	14	66,400	5	224
667,804	387,322	168,302	2,180	238,332	129,408	27			225
320,504	100,472	38,648	62,632	62,632	62,632	15.6			226
481,464	271,788	107,184	12,492	152,788	159,390				227
320,094	166,138	70,806		12,077	60,548	12	41,728	4	228
362,128	257,000	116,672	18,418	146,070	60,032	30			229
389,624	193,272	139,272	67,270	42,260	97,481	19	29,888	5	230
188,144	124,202	59,308	11,684	94,548	47,090				231
632,330	473,802	103,694	75,000	77,064	163,134				232
177,716	103,694	79,154	11,538	27,412	44,629	9	29,084	4	233
437,164	150,848	270,496	16,820	133,856	100,291				234
541,864	374,816	145,316	21,822	215,229	126,400	25	18,116	5	235
191,112	94,300	88,836	8,476	8,476	8,476				236
66,124	25,892	23,048	17,184	23,904	16,531				237
142,619	100,641	41,978		44,877	35,680	10	35,813	4	238
244,200	167,522	50,800	16,944	41,068	61,674		97,396	4	239
630,792	385,494	106,858	69,400	33,167	107,688		42,644		240
481,456	247,250	181,220	55,940	154,751	120,861	10	121,576	5	241
209,402	137,604	70,680	17,172	65,746	65,746	24			242
211,300	114,822	67,804	8,860	9,248	9,248				243
175,380	130,000	4,740	10,740		43,845				244
50,200	50,200	30,204	11,068	41,900	25,122	10	16,902		245
53,172	18,292	14,456	824		8,828				246
144,022	165,648	23,012	16,272		39,008		40,270		247
275,744	151,412	60,500	24,802	121,748	66,868		16,961	3	248
66,322	45,744	20,688		45,600	16,868				249

TABLE NO. 4—CONTINUED—TOTAL DEBT OBLIGATION AT CLOSE OF
FISCAL YEAR, PER CAPITA DEBT OBLIGATION, VALUATION OF PROP-
ERTY, RATE OF LEVY.

Number	TOWNS	Total debt	Classified by Character					Per Capita
			General bonds	Municipal in- dustry bonds	Temporary loans	Warrants out- standing	Miscellaneous debts	
Number	TOWNS	Total debt	General bonds	Municipal in- dustry bonds	Temporary loans	Warrants out- standing	Miscellaneous debts	Total debt
255	Freemont	700				700		1.40
256	Galt	197				197		
257	Galva	300				300		.55
258	Garber	253,804						
259	Garden Grove	239,970						
260	Garnaville	740,517						
261	Garnier	3,000	3,000					2.50
262	Garrison	277,128						
263	Garsia	11,000		11,000				25.88
264	Genova	13,435		11,000				22.45
265	George	198,500						
266	Germania	174,475						
267	Gilbert	272,802						.82
268	Gilman	18,592	18,700					42.35
269	Gilmore City	17,405		12,000				22.34
270	Gladbrook	8,400	7,000					9.37
271	Gibson	24,000		24,500				28.35
272	Goldfield	690						
273	Goodell	8,000	8,000					2.34
274	Goose Lake	9,000						27.27
275	Gore	2,300	1,800					11.26
276	Grattinger	10,400						4.19
277	Graf	106,476						5.98
278	Grafton	835,000						5.88
279	Grand Junction	246,700						3.84
280	Grand Mound	1,073		775				2.41
281	Grand River	1,000						
282	Grand View	1,000						1.95
283	Granger	1,400	1,700					6.12
284	Grant	2,900						4.85
285	Grant City	128						.77
286	Granville	128						
287	Gravely	128						.77
288	Gray	128						
289	Greely	600						1.11
290	Greene	4,695		3,000				4.74
291	Greenfield	46,437	41,715					33.40
292	Green Island	6,800	300	5,000				9.29
293	Grimes	3,300						3.14
294	Grinwood	14,285						10.80
295	Grundy Center	453						
296	Gruver	16,225	7,000	9,000				22.35
297	Guthrie Center	1,800		1,800				.89
298	Guttenberg	37,285	15,700	6,500				20.37
299	Halber	116						.20
300	Hamburg	171,900						
301	Hamilton	108,598						
302	Hancock	309,580						
303	Hankstons	134,808						
304	Harcourt	156,180						
305	Harper	186,802						
306	Harper's Ferry	722,376	416,254					8.37
307	Harris	165,596	96,120	69,084				17.27
308	Hartley	214,522	96,306	68,780				
309	Harvey	335,568	67,600	31,100				
310	Hastings	387,312	531,498	139,992				
311	Hawley	278,422	140,212	98,232				
312	Hawley	608,948	134,114	230,036				
313	Hedrick	139,724	96,808	68,804				
314	Henderson	190,116	76,920	58,108				
315	Hepburn							
316	Hilton							

YEAR, PER CAPITA DEBT OBLIGATION, VALUATION OF PROP-
ERTY, RATE OF LEVY.

Total actual val- uation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of K. R., telephone, telegram and ex- press companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
287,000	184,859	82,168	19,012	69,802	71,759	25	35,322	8.5	255
110,800	38,204	67,750	34,900	13,000	97,715		120,800		256
198,300	119,430	81,115			92,210				257
55,540	23,278	11,800			6,100		13,885		258
253,804	225,305	88,306	39,140	50,858	82,451				259
239,970	133,484	98,116			230,759		49,774		260
740,517	494,488	180,436	65,272	95,414	185,129	47	31,168	5	261
308,268	212,498	127,841	18,408	142,221	89,502	7	17,308	5	262
277,128	186,268	100,502	81,963	81,963	81,963		17,172		263
158,188	85,084	52,504	15,840	32,130	38,927	14.5	17,500		264
351,889	265,781	119,344	45,704	50,650	130,471				265
198,500	171,490	56,284	37,708	35,486	41,600		26,004		266
174,475	90,648	39,716	49,812	24,526	43,619		43,620		267
272,802	128,600	131,592		102,315	68,213	21.5	17,502		268
148,228	101,924	38,412	7,905	12,000	37,025	23	802		269
729,784	466,416	222,900	80,480	167,330	180,198	28	61,080	5	270
282,238	124,688	70,200	80,969	119,854	29,7		81,492		271
342,522	198,098	67,372	46,309	27,000	85,781		28,240	4	272
702,706	56,720	27,054	9,623	367,700	25,692	15	7,790	5	273
75,700	42,140	24,500	1,960	15,910	15,910				274
670,640	310,120	143,280	126,240	47,550	144,910	24	19,940	4	275
208,300	116,032	96,020	16,848	21,020	87,050		11,012		276
16,486	15,824	671	8,524	4,122	11,802		11,802		277
106,476	61,212	21,828	12,438	50,190	36,360		15,540		278
835,000	861,470	64,700	70,820	100,000	124,000	12	14,480	4	279
246,700	141,600	69,800	35,340	100,000	61,000	10.5			280
100,064	113,248	41,004	4,119	105,230	39,700	18.5			281
211,554	85,406	24,900	97,158	14,900	62,880	30	10,150	5	282
52,532	46,437	5,800			13,083	6			283
196,650	119,484	61,164	13,000		49,160				284
310,222	156,112	67,156	1,904	305,282	54,600	19			285
113,232	66,348	38,092	19,952	28,808	38,808				286
141,070	66,000	70,800	14,024	107,700	55,394	18	29,100	5	287
879,140	24,400	41,200	291,000	219,778	219,778	20.5	60,144	5	288
778,470	581,144	219,300	28,022	309,619	194,619	20.5	50,144	5	289
98,964	27,756	6,100	30,608	2,000	30,900				290
208,740	148,000	47,000	15,000		52,182	20	41,140	5	291
236,940	370,180	17,000	9,100	129,340	121,720	20			292
1,022,944	622,708	341,200	28,556	381,626	255,780	24.6	21,850	5	293
688,728	207,688	271,540	9,200	218,210	247,182	18	5,500	7	294
646,848	421,184	120,344	66,420	101,000	161,712	8			295
85,584	56,964	29,504	210	9,144	21,800	20			296
157,000	60,898	21,220	42,611	1,000	31,975				297
174,900	99,800	53,910	21,184	45,720	42,740	8	36,904	5	298
108,598	91,140	32,712	24,436	44,802	45,072		23,498	4	299
309,580	115,492	27,380	67,800	26,480	66,480		96,000	4	300
134,808	62,144	62,874	8,840	81,955	33,709	10			301
156,180	90,234	35,856	30,800	33,072	39,040	9			302
186,802	96,512	31,500	62,718	32,000	62,718	21	22,304		303
722,376	416,254	202,776	44,376	22,000	180,254	21			304
165,596	96,120	69,084	14,002	1,789	41,316	12	7,625	5	305
214,522	96,306	68,780	56,218	27,190	53,363	10			306
335,568	67,600	31,100	31,100	31,100	31,100		17,722		307
387,312	531,498	139,992	16,672	87,410	99,871	11	17,300	4	308
278,422	140,212	98,232	17,408	200,000	69,008	12			309
608,948	134,114	230,036	134,114	230,036	99,416	16	99,416	5	310
139,724	96,808	68,804	3,992	90,067	44,071				311
190,116	76,920	58,108	30,088	42,270					312

TABLE NO. 4—CONTINUED—TOTAL DEBT OBLIGATION AT CLOSE OF
ERTY, RATE OF LEVY.

Number	TOWNS	Total debt	Classified by Character					Per Capita
			General bonds	Municipal in- dustry bonds	Temporary loans	Warrants out- standing	Miscellaneous bonds	
318	Holland	60				58		.37
319	Holstein	18,843		17,000		6,845		20.13
320	Hoy Cross							
321	Hoperville							
322	Hopkinton	8,607		5,000	2,288	1,301		10.80
323	Horsick							
324	Hosper	9,419	7,500					
325	Hubbard	7,500	7,500					
326	Hudson	7,156	6,500			1,900		
327	Hull	3,943		2,500		545		4.63
328	Humboldt	16,619	8,000			4,519	3,000	8.86
329	Humston							
330	Huxley	1						
331	Imogene							
332	Inwood	19,068	15,000			4,068		22.10
333	Ionia							
334	Ireton	4,000	4,000					8.00
335	Irwin							
336	Jackson Junction							
337	Jamaica							
338	Jameville							
339	Jean	19,000	15,000					
340	Jewell Junction	24,123	22,000			2,123		11.63
341	Joice	400						25.94
342	Jolley							
343	Kalona							
344	Kanarr	7,747	7,000			747		29.87
345	Kanawha	8,469	5,000			3,469		27.26
346	Kelberton							
347	Kelsey	1,000	1,000					4.38
348	Kellogg	3,500		3,500				5.60
349	Kennett	250						27.74
350	Kent	48						48
351	Kenwood Park	10,817		8,000		2,817		28.77
352	Keweenaw	6,900	6,900					6.84
353	Kiota							
354	Koylton	5,023	2,000					4.91
355	Kingsley							
356	Klondike	27						.19
357	Kirkman							
358	Kirkville	61				61		.50
359	Kiron	9,009	3,000					14.49
360	Klemme	2,788						9.11
361	Klein	603						2.01
362	Knoxton							
363	Krona	541				541		1.06
364	Ladara							
365	La Le Mills							
366	Lake Park	5,987	7,500			1,487		16.28
367	Lake View	2,780	2,500					8.41
368	Lamoni	31,807	1,000	20,000	5,602			30.70
369	Lamont	10,254		9,000		1,254		17.91
370	La Motte	5,323						15.48
371	Laneboro	97						97
372	Lansing	18,025		12,500		1,425		8.84
373	La Porte City		3,000					2.92
374	Larchwood	3,000	3,000					2.92
375	Larabee							
376	Lattimer	2,500	2,500					6.61
377	Lattin							
378	Laurel							
379	Laurens	17,000		17,000				5
380	Lawer	6,213						21.43
381	Lawton	5,049	600	4,000		5,213		10.34

YEAR, PER CAPITA DEBT OBLIGATION, VALUATION OF PROP-
AND AMOUNT LEVIED.

Total actual valua- tion	Actual valuation of real property	Actual valuation of personal property	Actual valuation of K. R., telephone, gas, electric, water, and other companies	Moneys and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
94,244	30,28	43,848	12	10,600	23,561	1.569	1,569	5	318
859,344	600,171	213,400	55,372	53,000	214,830	18.5	168,841	5	319
30,066	27,830	11,184	36		9,704	3,000			320
563,562	382,470	133,876	47,726	141,023	140,888	30			322
118,576	54,968	51,200	12,348	29,044					323
236,490	130,964	75,316	27,216	25,432	29,174				324
882,440	162,718	113,700	106,024	72,310	66,610			4	325
429,868	233,100	150,236	42,522	131,700	106,607	30			327
1,400,000	1,000,277	438,448	100,277	100,277			29,004	5	328
478,768	258,000	140,500	28,908	144,400	107,129				329
364,736	171,899	65,234	129,544	89,577	81,148		81,148	4	330
190,554	100,213	76,874	15,766	17,200	48,380		11,002	5	331
601,028	872,826	98,730	80,302	51,718	140,237	37	100,940	4	332
134,622	71,504	33,976	29,152	74,250	33,698				333
335,628	217,198	115,140		50,700	53,967	20	19,676	5	334
228,844	178,978	67,008	50,038	73,410	38,558				335
300,119	163,928	23,772	12,619	2,000	50,000				336
177,944	93,816	49,068	35,000	97,200	44,460				337
125,140	100,025	56,608	17,540	108,822	44,330	10	14,944	5	338
442,308	251,432	138,248	52,628	115,188	110,377	19			339
731,520	403,192	128,560	136,460	180,218	124,284	56	124,284	5	340
170,428	72,180	49,084	48,334	36,802	42,667		35,602	5	341
900,078	143,074	47,290	9,034	10,000	20,019				342
288,008	170,983	108,336	8,724	119,430	72,017	15	19,608	4	343
189,300	106,575	52,440	37,344	14,444	47,340	37	29,694	5	344
346,388	137,892	69,592	4,000	69,592	69,592	22	69,592	1	345
268,668	171,032	14,600	238,160	67,179	67,179	17	2,800	346	
177,912	134,248	41,468	5,109	71,148	44,478	15.76			347
257,348	118,700	20,468	118,840	82,480					348
244,300	163,700	56,878	23,768	139,542	61,680	13	41,332	4	349
97,864	55,810	39,668	5,336	19,600	24,461	0	7,602	5	350
328,864	10,216	48,300	195,080	10,710	29,710	29			351
677,544	256,015	280,456	1,492	9,915	120,480	30	12,545	5	352
680,222	435,324	223,122	19,776	311,682	170,038	15.1			353
371,436	218,944	111,564	11,808	174,330	92,871	31	18,840	5	354
58,976	30,274	35,384	3,116	22,284	14,744		5,740	5	359
149,064	67,104	45,612	38,348	7,318	37,990				368
78,108	61,408	59,700	19,540		19,540		15,668		369
176,762	95,468	71,108	10,170	83,315	44,180	22			370
309,817	10,000	88,000	10,741	33,700	51,700		12,880	2	360
117,622	68,316	8,000		8,000	24,400	11.5			374
104,004	45,940	9,276	8,570	26,010	26,010		25,140	5	362
344,032	103,648	97,888	52,406	92,360	80,008		5,284	5	363
225,100	66,724	51,377	197,864	56,290	56,290			4	364
709,504	470,384	149,200	86,892	127,052	177,301	32	114,800	4	365
384,884	184,000	144,216	26,812	60,420	88,721	30	25,212	4	366
317,002	201,437	83,872	31,768	216,870	19,278	28.5	49,600	5	367
760,552	433,004	168,034	159,164	133,328	187,086	31	68,740	3	368
271,308	175,090	66,564	29,608	112,660	67,817	20			369
213,280	132,284	44,868	16,128	15,325	66,870	10.5	11,440	4	370
129,540	115,309	48,440	28,540	48,273	36,104	9			371
610,072	303,698	202,772	54,212	119,522	132,518				372
966,022	508,576	330,870	52,790	240,250	241,678	23	288,902	5	373
144,712	104,860	21,150	9,500	21,150	25,175	5	238,408	4	374
88,084	27,216	27,568	2,900	28,636	22,340	10			375
279,472	181,069	80,700	5,647	36,800	60,118	17			376
174,208	110,848	63,450		40,200	43,567	7	21,617	5	377
475,612	226,528	192,606	36,428	27,630	118,003	33	5,607	5	379
144,602	70,500	62,390	11,772	31,410	28,148	20	90,000	4	380
130,000	67,910	69,144	15,600	32,400	32,030	40			381

TABLE NO. 4—CONTINUED—TOTAL DEBT OBLIGATION AT CLOSE OF
ERTY, RATE OF LEVY.

Number	TOWNS	Total debt	Classified by Character					Per Capita
			General bonds	Municipal in- dustry bonds	Temporary loans	Warrants out- standing	Miscellaneous debts	
Number	TOWNS	Total debt	General bonds	Municipal in- dustry bonds	Temporary loans	Warrants out- standing	Miscellaneous debts	Total debt
282	Le Claire	6,500	6,500		800			30.63
283	Leland	100			100			.30
284	Le Grand							
285	Lehigh							
286	Leighton	50			80			.47
287	Leland	34,600		32,000	2,600			27.71
288	Leona							
289	Le Roy	4,000	4,000		64			16.63
290	Lester	6,642	5,500		1,142			11.02
291	Letts							
292	Lewis	10,250		8,000	2,250			30.68
293	Lidderdale							
294	Lime Springs							
295	Linda							
296	Linnville							
297	Linn Grove							
298	Lisbon							
299	Liscomb							
300	Litchport							
301	Little Rock	8,000		8,000				10.65
302	Little Sioux							
303	Liversmore	4,250	4,250					7.36
304	Lockridge							
305	Logan	21,910	20,000		1,910			14.87
306	Labville	17,302	9,500		7,802			25.52
307	Lone Tree	3,000	1,300	1,700				6.39
308	Long Grove							
309	Lorimer	1,100						900
310	Lost Nation	12,000	12,000					20.94
311	Levellia							
312	Lowden	1,800		1,800				3.06
313	Low Moor							
314	Louisa	24			24			.14
315	Lutes	192			192			.29
316	Luther	5,400	4,800		600			41.15
317	La Verge							
318	Luxemburg							
319	Lysander							
320	Lynville							
321	Lytton	700			700			1.83
322	Macedonia	8,800	8,800		300			23.35
323	Mackburg							
324	Madrid	16,971	15,000		1,971			14.25
325	Magnolia	140			140			.65
326	Malcom	3,029	3,000		29			9.62
327	Mallard	4,807	2,500		2,307			12.97
328	Maloy							
329	Malvern	7,219	7,000		219			9.34
330	Manilla							
331	Manly	17,371		8,000	9,371			6.29
332	Manning	11,000	9,000	2,000				7.89
333	Manassas	10,220	7,500	2,700	30			8.28
334	Mapleton	7,800	4,000	3,800				7.11
335	Marathon	6,677	4,800	1,800	1,077			15.54
336	Martine Rock	55,225	24,000	1,100	423			65.18
337	Martine							
338	Martine	800		800				4.46
339	Martine							
340	Martine							
341	Martine							
342	Martine							
343	Martine							
344	Martine							
345	Martine							
346	Martine							

YEAR, PER CAPITA DEBT OBLIGATION, VALUATION OF PROP-
ERTY, RATE OF LEVY.

Number	TOWNS	Total debt	General bonds	Municipal in- dustry bonds	Temporary loans	Warrants out- standing	Miscellaneous debts	Total debt	Per Capita
Number	TOWNS	Total debt	General bonds	Municipal in- dustry bonds	Temporary loans	Warrants out- standing	Miscellaneous debts	Total debt	Per Capita
347	Martine								
348	Martine								
349	Martine								
350	Martine								
351	Martine								
352	Martine								
353	Martine								
354	Martine								
355	Martine								
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396	Martine								
397	Martine								
398	Martine								
399	Martine								
400	Martine								

TABLE NO. 4—CONTINUED—TOTAL DEBT OBLIGATION AT CLOSE OF
FISCAL YEAR, PER CAPITA DEBT OBLIGATION, VALUATION OF PROP-
ERTY, RATE OF LEVY,

Number	TOWNS	Total debt	Classified by Character					Per Capita
			General bonds	Municipal in- dustry bonds	Temporary loans	Warrants out- standing	Miscellaneous debts	
446	Maxwell	1,904	1,904					2.25
447	Maynard	500						1.31
448	McCauley	944						3.09
449	McCasland	74						
450	McClelland	5,539		2,500	3,000		74	4.38
451	McClurg	948						1.95
452	McClure	8,000	8,000					9.79
453	Mechanicville	2,300	800				1,500	2.00
454	Metropolis							
455	Metairie	247,194						139,988
456	Metairie	137,182						68,800
457	Metairie	137,182						68,800
458	Melvin	922						2.41
459	Melo	15,000		15,000				25.00
460	Meriden	6,028	4,000			2,028		33.82
461	Merrill	15,000		15,000				38.92
462	Messey	36,490	3,500					46.02
463	Miles	11,250	7,000			4,250		21.68
464	Millard	2,300		2,300				2.74
465	Millersburg	7,036	7,010					18.05
466	Milo	130,832						37.00
467	Milton	66,824						37.00
468	Minerva	224,700						65.50
469	Minden	261,912						82.00
470	Mingo	338,570						90,328
471	Mitchell	47,000						22,544
472	Mitchellville	144,424						78,684
473	Mohale	568,270						85,802
474	Monaca	498,971						124,000
475	Monaca	801,416						198,500
476	Monmouth	21,730						62,054
477	Monaca	298,192						85,084
478	Montrose	184,306						77,556
479	Moorehead	456,852						116,238
480	Moravia	565,708						128,018
481	Morning Sun	175,018						30,240
482	Morrison	645,270						107,005
483	Moulton	1,017,072						156,002
484	Mr. Ave	218,500						142,001
485	Mr. Union	1,621,724						214,350
486	Mr. Vernon	220,748						123,092
487	Morville	431,840						110,080
488	Murray	610,388						184,330
489	Nashua	547,962						123,336
490	Nicola	278,720						66,116
491	New Albion	502,394						125,005
492	Newell	175,968						66,490
493	New Hall	282,918						99,878
494	New Hartford	18,124						29,000
495	New Liberty	801,570						222,500
496	New London	22,583	18,000	14,000				183
497	New Market	170						170
498	New Providence	396,774						150,584
499	New Sharon	138,032						73,340
500	New Verna	396,784						82,300
501	New Virginia	200,392						144,276
502	Nichols	608,700						183,258
503	Nodaway	422,044						95,428
504	Nora Springs	4,028	5,340					623

YEAR, PER CAPITA DEBT OBLIGATION, VALUATION OF PROP-
AND AMOUNT LEVIED.

Number	Total actual valua- tion	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R. R., telephone, ex- press companies	Monies and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
446	468,828	294,249	158,108	46,430	138,916	117,207	21	27,922	3	446
447	236,716	140,448	57,656	18,612	112,630	54,176	15	48,344	5	447
448	137,870	24,164	79,028	33,184	13,309	34,469	18			448
449	44,457	25,309	18,020	1,117	6,500	11,169	8			449
450	150,256	27,016	41,624	16,650	32,973	30,974				450
451	728,000	463,576	208,972	50,148	241,417	189,174	25			451
452	543,108	349,372	41,076	152,609	15,315	135,777		295,449	5	452
453	604,194	383,840	76,340	76,044	1,622,448	151,031		38,492		453
454	606,733	301,400	203,340	11,003	281,718	131,681	21			454
455	408,730	220,324	122,724	50,085	47,080	100,054		40,212	5	455
456	34,712	2,412	2,412		28,900	8,678				456
457	247,194	139,988	45,990	60,716	70,725	61,791		23,686		457
458	137,182	67,184	68,800	7,108	34,291	9		1,500		458
459	280,122	163,708	90,724	25,700	73,384	70,038				459
460	212,920	92,320	58,816	10,784	25,230	32		62,644	5	460
461	303,320	186,416	96,756	29,194	69,550	75,831	20	4,504	4	461
462	137,950	88,662	31,720	37,544	11,908	29,489	28	35,472		462
463	568,700	420,924	47,416	1,120	14,336	127,190	8			463
464	297,116	164,678	55,800	40,500	28,628	90,729				464
465	502,648	321,008	169,800	11,840	63,200	125,062	27	15,000		465
466	60,284	29,844	20,300	140	11,689	15,071				466
467	685,272	500,372	121,376	63,224	140,750	171,318		81,280		467
468	173,944	114,636	50,444	8,864	50,423	43,490				468
469	362,294	145,260	70,416	41,012	31,218	65,827	29	36,180	10	469
470	130,832	77,008	64,944	37,340	32,436	59,838	15	4,866	5	470
471	66,824	37,002	37,002	8,250	13,341	21,200	10			471
472	47,000	224,700	65,500	1,043,976	119,270	15				472
473	261,912	173,240	82,002	6,880	55,478	119,270	15			473
474	338,570	135,632	90,328	32,416	27,236	64,644	30.4	10,146		474
475	47,000	17,960	22,544	6,500	11,731					475
476	144,424	78,684	32,702	20,964	26,728	8		25,308	5	476
477	568,270	450,000	85,802	59,908	574,050	148,318	4.5			477
478	498,971	319,072	124,000	35,847	229,225	124,743	30			478
479	801,416	198,500	219,187	207,220	219,187	292,225	35.5	98,002	4	479
480	21,730	128,000	62,054	31,072	41,550	55,440	30	8,630	5	480
481	298,192	164,800	85,084	48,212	20,900	72,048	10	18,110	1	481
482	184,306	97,556	8,440	69,568	45,002	25		1,858		482
483	456,852	261,676	78,040	116,238	144,740	114,212	9	60,850	4	483
484	565,708	458,848	128,018	12,222	9,456	149,097	28.25			484
485	175,018	30,240	30,240	47,130	30,680	63,113				485
486	645,270	481,108	107,005	46,440	130,045	161,319		24,857		486
487	1,017,072	788,250	156,002	65,724	250,074	254,208	77	50,730		487
488	218,500	142,001	10,604	91,892	54,642	10				488
489	1,621,724	1,320,192	214,350	97,012	218,697	465,431	31	4,512	4	489
490	220,748	123,092	84,800	12,196	25,200	55,187	31			490
491	431,840	277,500	110,080	36,860	308,337	106,210	13	14,055	5	491
492	610,388	184,330	184,330	122,000	314,886	122,000	29	80,180	5	492
493	547,962	329,402	123,336	97,924	332,500	136,988	23	1,612		493
494	278,720	181,168	66,116	4,428	44,908	69,080				494
495	502,394	125,005	138,032	184,005	145,260	138,032				495
496	175,968	87,272	66,490	22,140	79,050	43,977		1,152		496
497	282,918	148,439	99,878	34,004	82,020	70,220	19	6,976		497
498	18,124	29,000	25,000	2,504	21,500	71,531				498
499	801,570	222,500	222,500	43,002	900,294	900,294		6,800	3	499
500	261,964	177,800	78,708	10,416	107,005	65,406	17			500
501	396,774	263,108	150,584	45,062	278,454	134,103	27	22,506	5	501
502	138,032	84,448	73,340	244	39,508	39,508				502
503	396,784	178,130	82,300	56,304	97,306	74,138	13			503
504	200,392	116,116	144,276		98,065	65,038	10	10,552	2	504
505	608,700	422,044	183,258	95,428	204,837	174,000	22	43,276	8	505

TABLE NO. 4—CONTINUED—TOTAL DEBT OBLIGATION AT CLOSE OF
ERTY, RATE OF LEVY.

Number	TOWNS	Total debt	Classified by Character					Per Capita
			General bonds	Municipal in- dustry bonds	Temporary loans	Warrants out- standing	Miscellaneous debts	
310	Northboro							
311	North Borne Vista							
312	North English	812						96
313	North Liberty							
314	North Medford	61						61
315	North Washington							
316	Northwood	8,000		3,000				19
317	Norwalk							
318	Norway							
319	Nunda	512						75
320	Osland	4,801		2,800		2,301		4.31
321	Oakville							
322	Oakley	17,000	17,000					28.67
323	Odebolt	10,000	13,300	2,000		2		12.71
324	Ogden	9,074		6,500		2,574		6.19
325	Olds							
326	Olds	4,488		2,400		580	301	6.81
327	Olds							
328	Olds	481				481		4.81
329	Osaw							
330	Orange City	4,961		4,000		961		3.69
331	Oreland	309				309		
332	Orient							
333	Oreans							
334	Oreans							
335	Osterdock							
336	Oto	489				489		1.82
337	Oxford	7,109		4,000		3,000		11.56
338	Oxford Jct.							
339	Pacific Jct.	1,178						2.36
340	Packwood							
341	Palmer	2,668				2,668		14.09
342	Panama	900		700		110		11.0
343	Panora	8,410		3,500		910		6.10
344	Parkeburg	6,067		4,000		4,000		2.43
345	Parrell	900				900		
346	Paton							
347	Patterson							
348	Paulina	17,500		15,500		1,700		21.65
349	Pavia	4,100		4,100				31.48
350	Petersen	3,000		3,000				6.35
351	Petersen	5,500		5,500				12.21
352	Pilot Mount	4,300		4,300				8
353	Pioneer							
354	Pigah							
355	Plainfield							
356	Plasenton							
357	Plasent Plain							
358	Plasentville	1,119				1,010		1.62
359	Plymouth							
360	Poehontas	20,000	5,000	20,000				23.31
361	Polk City							
362	Pomeroy	10,000		15,000				18.41
363	Portsmouth	1,770		1,770				9.16
364	Portville	1				1		
365	Prairieburg	5,000		5,000				56.74
366	Prairie City	1,388				1,388		9.90
367	Prescott	385				385		9.32
368	Preston	8,000				8,000		19.75
369	Pringle	14,000		14,000				300
370	Princeton							
371	Prinsville City							
372	Proville	1,000	1,000					8.66
373	Pulaski							

YEAR, PER CAPITA DEBT OBLIGATION, VALUATION OF PROP-
AND ANNUAL LEVIED.

Total actual valua- tion	Actual valuation of real property	Actual valuation of personal property	Actual valuation of business, telegraph and press companies	Monies and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
111,734	49,561	92,200	70		55,434	10			510
69,912	21,380	6,666	22,856		15,228				511
619,112	235,004	217,304	39,964	139,947	122,228	20			512
388,906	106,416	81,943	31,656	10,000	47,249	8			514
980,748	666,472	292,096	37,400	261,226	245,067	28			516
251,246	177,512	68,296	5,400	179,640	62,811	4			517
205,354	109,022	83,844	54,490	170,010	75,269	10			518
222,800	136,548	66,630	46,710	6,400	62,700				519
500,088	301,620	179,320	22,000	194,400	147,320				520
229,368	201,912	110,380	17,078	22,300	82,342	15.5			522
815,444	409,244	319,164	21,736	55,000	393,261	27			523
201,904	209,284	124,400	229,160	225,420	225,420	20			524
140,132	78,076	54,012	8,104	115,400	55,003	7			525
217,130	251,580	80,000	50,795	327,238	103,100				526
236,378	167,000	73,406	15,000	73,010	62,844	23			527
118,672	99,372	56,760	90,340	38,800	54,608	5			528
258,592	197,200	93,240	1,802	103,062	39,648				529
997,000	458,480	143,616	10,838	59,516	321,765	55.5			530
222,816	127,820	84,060	11,816	66,732	55,879	9			532
189,676	121,724	33,320	39,070		47,398				533
448,376	215,068	120,088	11,302	279,778	112,804				534
84,858	77,148	10,210	5,436	6,435	7,714				535
241,228	218,816	111,868	17,686	96,650	85,808				536
278,000	227,212	80,290	54,777	80,290	94,727	20			537
240,740	90,701	80,540	99,490	11,204	60,185	18			539
273,228	77,518	71,714	33,400	25,400	62,607				540
119,820	46,740	22,012	22,270	22,270	30,361				541
148,950	84,800	92,927	11,428	85,300	37,220				542
608,068	478,546	136,816	30,714	177,892	139,022				543
487,796	487,796	130,354	300,442	300,442	300,442				544
160,518	85,372	81,794	12,972	28,500	47,077				545
123,380	100,790	71,790	11,290	43,295	43,295				546
67,211	36,596	16,596	8,272	16,596	16,596				547
507,456	306,902	181,704	19,790	78,700	126,850	20			548
245,280	149,556	130,096	45,428	70,008	88,545				549
300,000	194,296	107,856	62,348	99,770	59,973				550
144,712	79,700	48,504	16,508	94,880	38,178				551
70,400	32,404	32,604	4,392		17,615				552
158,348	94,596	44,000	40,140	21,968	39,597	4			553
119,898	64,290	41,000	13,676	32,545	39,967				554
98,816	77,376	16,440		45,000	23,454				555
467,708	311,612	145,800	10,220	210,603	116,642				556
124,800	78,216	25,489	9,304	69,700	31,075				557
288,800	234,132	181,388	60,316	92,392	147,214	43.09			558
110,080	65,480	36,300	15,000	15,000	15,000				559
480,780	377,000	169,708	18,016	138,633	121,445	18			560
220,572	113,940	72,800	34,286	54,000	55,142				561
821,280	820,804	207,058	20,748	207,058	207,058				562
183,708	178,824	46,372	8,072	52,862	45,542				563
482,908	306,112	165,372	10,218	227,000	220,720				564
544,600	151,802	71,002	30,372	54,700	61,164				565
183,708	183,708	114,300	80,000	80,000	80,000				566
482,800	321,200	141,020	17,440	119,480	120,055	30			567
213,044	128,870	51,700	22,664	23,300	55,301	30			568
230,000	98,144	197,000	30,400	22,000	22,000				569
87,996	67,500	30,016	80	4,972	21,999				570
286,212	130,584	48,108	2,800	45,108	46,608				571

TABLE NO. 4—CONTINUED—TOTAL DEBT OBLIGATION AT CLOSE OF
FISCAL YEAR, RATE OF LEVY,

Number	TOWNS	Total debt	Classified by Character					Per Capita
			General bonds	Municipal in- dustry bonds	Temporary loans	Warrants out- standing	Miscellaneous debts	Total debt
874	Quakertown	87				87		
875	Radicliffe	10,250	8,000			2,250		15.60
876	Rake	317					317	1.81
877	Ralston							
878	Randall							
879	Randolph							
880	Rathbun	6,000	6,000					30.43
881	Reading							
882	Redding	15,500		15,000		1,500		25.51
883	Redfield	11,000	6,000	5,000				9.13
884	Refinco							
885	Rembrandt	4,000		4,000				4.93
886	Remsen	7,800		7,800				20.25
887	Reynolds	10,000		8,400		2,250		12.08
888	Riceville	5,625	5,250				375	5.92
889	Richland							
890	Richardsville	283						2.75
891	Ricketts							
892	Ridgeway	2,000		2,000				8.25
893	Ringsted	7,000	7,000					17.20
894	Ripper	1,071		900		271		1.64
895	Riverside							
896	Riverton							
897	Rock Falls							
898	Rockford	1,007			1,007			.89
899	Rock Valley							
900	Rockwell							
901	Rockwell City	13,417	7,000		8,000	2,417		5.78
902	Rodman							
903	Rodney	2,500	2,500					2.22
904	Rohlf	10,500	18,000			1,800		30.08
905	Roland	400						2.38
906	Rome				400			
907	Rose Hill	31						.13
908	Rosow	31				31		2.36
909	Ross	3,077				700		7.18
910	Russell	200				200		2.28
911	Ruthven	5,941	4,700			1,241		9.57
912	Rutland							
913	Ryan	2,019		1,000	500		519	2.07
914	St. Ansgar	4,000	4,000					6.35
915	St. Anthony							
916	St. Charles							
917	St. Louis							
918	St. Olaf							
919	St. Paul							
920	Sabula	16,000	16,000					17.37
921	Salem							
922	Salix	17,000	13,000			4,000		14.36
923	Sandborn							
924	Sandville							
925	Seaville	1,000		1,000				1.35
926	Schaller					2		.02
927	Schleswig	7,500	2,000			5,000		16.15
928	Sheraton	7,282		5,000	1,782			8.82
929	Searsboro							
930	Sergeant Bluff	200				200		.70
931	Shambaugh							
932	Shannon City							
933	Sharnburg							
934	Shelby	5,350	5,350					6.87
935	Sheldahl							

YEAR, PER CAPITA DEBT OBLIGATION, VALUATION OF PROP-
ERTY, RATE OF LEVY,

Total actual valua- tion	Actual valuation of real property	Actual valuation of personal property	Actual valuation of R. R., telephone, telegram and se- vice companies	Monies and credits	Taxable valuation	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
294,900	140,170	62,961	1,700	50,000	51,225				574
441,400	227,332	181,288	5,570	98,914	110,024	38			575
111,016	57,688	53,488	17,840	7,754	19,438	4			576
256,502	100,150	45,572	110,824	4,000	61,148				577
65,950	31,512	25,490	5,904	5,848	16,484				578
135,948	92,515	49,284	16,522	28,250	28,997				579
94,840	41,072	5,436	48,340		29,719				580
174,004	115,048	47,080	11,876	41,825	43,501				581
175,948	65,000	50,884	26,428	71,350	43,237	7			582
265,000	200,000	70,772	23,392		45,435	31			583
116,590	58,500	51,112	6,608	9,878	29,175				584
407,140	208,113	119,323	19,100	108,023	101,785				585
314,184	149,272	128,798	36,144	35,475	78,548				586
637,288	412,600	168,900	56,237	125,392	130,822	30			587
219,200	115,000	115,000	15,802	279,906	105,118				588
71,340	39,148	4,844	3,48		11,244				589
27,512	44,700	3,250	9,670		31,878	7			590
285,349	205,856	66,967	15,282	34,056	71,327	4			591
195,861	107,676	53,812	10,000	89,800	40,000				592
224,280	130,290	60,380	38,430	36,050	33,240	4			593
450,902	307,301	139,304	22,381	209,889	112,908	25			594
194,700	66,284	122,508	25,192	101,430	48,600	7			595
40,320	12,000	18,484	9,150	13,000	19,684				596
500,308	292,028	107,724	75,010	403,680	129,567				597
1,148,364	608,072	221,224	118,968	66,100	387,000	37			600
67,099	30,448	19,124	12,548		15,500				601
86,408	42,120	21,700	12,644	4,800	21,017				602
634,688	432,621	215,914	6,270	170,628	165,471	33			603
333,000	241,248	98,788	17,000	111,424	88,274	29			604
70,308	34,550	14,622	4,500	17,607	15,107	13			605
228,000	105,914	62,880	24,000	67,710	38,284	5			606
145,504	84,972	30,004	34,588	12,240	36,301	10			607
270,924	225,680	81,844	73,102	75,000	94,231	15			608
14,500	15,450	14,345	11,000	12,100	13,085	12			609
1,001,284	809,768	947,244	85,172	2,130	475,323	10			610
234,249	106,728	127,521	1,000	31,112	81,000	83.5			611
161,744	65,074	84,100	47,740	18,280	40,441	10			612
291,048	167,927	11,612	82,144	77,708	80,249	5			613
601,100	486,840	95,956	18,234	188,877	130,275				614
129,002	74,400	41,376	2,764	17,200	30,008	9			615
284,180	117,000	135,064	30,100	71,043	77,708				616
60,372	33,308	31,864	140	37,840	16,518				617
95,700	49,400	22,228	19,108	29,209	22,940	8			618
64,320	35,000	22,600	22,600	22,600	22,600				619
452,004	213,818	99,680	200,000	55,000	113,531	12			620
309,137	146,818	80,012	2,300	178,304	95,284	9			621
202,944	200,012	149,500	34,672	84,780	180,736	21			622
124,800	79,808	30,432	25,236	6,000	31,239				623
115,113	328,000	120,790	25,408	10,117	160,028	27			624
338,944	252,908	76,440	9,560	34,433	81,238	30			625
312,820	228,100	93,700	21,500	66,400	138,450				626
232,450	108,016	39,200	24,144	1,800	68,114	15			627
882,097	735,000	120,000	21,300	16,508	88,000	15.5			628
154,400	80,840	39,000	40,000	40,000	40,000				629
100,388	50,002	94,884	15,452	89,000	229,140	24			630
309,216	271,200	64,561	33,502	100,480	29,332				631
84,400	40,800	22,250	9,000	29,000	21,122				632

TABLE NO. 4—CONTINUED—TOTAL DEBT OBLIGATION AT CLOSE OF
ERTY, RATE OF LEVY.

Number	TOWNS	Total debt	Classified by Character					Per Capita
			General bonds	Municipal in- dustry bonds	Temporary loans	Warrants out- standing	Miscellaneous debts	
628	Shell Rock	4,733	2,000			2,733	5.71	
629	Shellsburg	2,250	2,250				4.37	
630	Sherrill							
631	Shibley	30,820	14,000	16,800		8,020	30.69	
632	Sidney	3,308		3,000		308	3.82	
633	Silver City						4.40	
634	Sioux Center	4,081	4,000			81		
635	Sioux Rapids							
636	Slater	28				28	.06	
637	Sloan	10,000		10,000			18.28	
638	Smithland	9,463		9,463			28.90	
639	Soldier							
640	Soken							
641	Somers							
642	South English							
643	Spillville							
644	Spott Lake	30,196	8,000	22,000	000	9,961	84.07	
645	Springville							
646	Spring Hill							
647	Springville							
648	Staceville	229,098						
649	Stanhope	425,864						
650	Stanton	216,398						
651	Stanwood							
652	State Center	9,820	8,000			8,020	10.61	
653	Steamboat Rock							
654	Stockport							
655	Storkton							
656	Stony City	26,820	17,000			9,820	10.36	
657	Stout							
658	Stratford	3,942	2,500			1,442	7.15	
659	Strawberry Point	16,644	7,000			9,644	15.82	
660	Struble	15				15	.07	
661	Sully	8,500	8,500				30.14	
662	Sunmer	8,324	8,300			4,244	5.93	
663	Superior							
664	Sutherland	6,783	2,500			8,283	10.22	
665	Swaledale	1,500	1,500				6.38	
666	Swan							
667	Sweet City	5,096	4,500			596	12.67	
668	Tabor	11,400		11,000		400	12.54	
669	Templeton	4,000	4,000			34,308	34.38	
670	Terrill	91				91	.33	
671	Thayer							
672	Thompson	7,966	7,000			66	14.12	
673	Thor							
674	Thorsburg							
675	Thornton	689				689	2.54	
676	Thyness							
677	Tingley	1,328	472			866	4.34	
678	Titonka							
679	Tracy	4,000	3,000			2,000	2.91	
680	Treynor							
681	Tripp	4,000	4,500				5.96	
682	Truro							
683	Turin							
684	Udell							
685	Underwood	6,041	8,000	10.41			22.39	
686	Union	6,000				6,000	11.11	
687	Urbandale	100			100		.30	
688	Ute	175	1,500			175	22.97	
689	Vail	14,490	1,700	8,000		4,790	22.97	
690	Valeria							
691	Van Horn	10,000	10,000				22.32	

YEAR, PER CAPITA DEBT OBLIGATION, VALUATION OF PROP-
ERTY, RATE OF LEVY.

Total actual value- tion	Actual valuation of real property	Actual valuation of personal property	Actual valuation of telegraph and ex- press companies	Moneys and credits	Taxable valuation	Mills paid	Actual valuation of property in incorporation	Mills levied	Number
480,973	207,730	112,564	25,677	119,607	109,748				638
374,093	172,888	106,784	41,304	77,000	10,500	10	1,640	5	639
1,005,802	730,560	238,431	156,908	167,808	278,973				640
626,78	304,600	312,488	1,644	108,301	171,008				641
216,900	113,197	94,744	9,514	87,702	54,245	15			642
488,824	221,344	117,028	49,592	71,680	122,906	27	60,028		644
669,290	306,838	320,304	49,124	237,368	146,074	32			645
401,084	167,400	167,400		166,400	100,571	11	54,946		646
									647
154,388	79,628	27,356	7,594	46,000	21,097	27			648
141,398	72,580	31,000	11,000	85,074			8,406	4	649
335,704	176,977	74,704	4,028	167,337	68,009				650
134,740	86,522	43,484	21,724	10,280	31,195		12,220	3	651
156,746	91,704	86,947	142,951	37,087	11		5,284	4	652
118,880	61,012	27,371	81	37,711					653
1,004,586	814,100	196,256	65,002	368,554	260,007	41.0	11,100	4	654
									655
449,112	254,664	143,444	10,004	255,132	112,009	20	3,220		657
540,376	308,508	110,222	30,990	121,300	135,004	10	141,464	5	658
229,098	117,808	87,864	28,356	17,000	97,272	14	45,258	4	659
425,864	229,864	114,251	51,566	222,612	106,500	10	11,140		660
216,398	100,404	82,272	43,592	274,552	79,007	15	15,000		661
600,706	425,700	156,100	73,970	174,450	166,449	22			662
									663
281,500	178,116	70,422	100,943	10,325	10		16,000	5	664
67,884	30,540	15,500	15,844	16,971					665
600,180	360,038	208,508	116,696	301,022	279,550	21	164,584	5	666
271,461	154,300	72,000	29,500	49,516	8		107,164		667
303,668	167,120	110,694	20,172	87,700	75,007	85	5,106	4	668
914,144	702,157	181,648	30,044	289,241	278,576	9	77,000	4	669
40,473	19,561	15,046	15,046	15,046					670
166,940	118,964	50,912	18,064	49,121	41,510	21			671
828,152	508,148	217,112	82,802	218,796	214,028		45,900	5	672
134,704	80,500	34,112	30,332	31,170	23,670	10	34,502		673
335,704	187,160	115,000	115,000	115,000	30,584				674
82,444	62,694	15,484	11,196	30,016	30,584				675
119,628	60,000	30,206	20,272	22,390	29,907				676
215,244	94,580	102,528	17,468	57,308	55,511	28	20,300		677
225,772	80,474	117,418	24,612	31,400	50,996		19,568		678
607,478	352,272	148,000	1,284	110,843	126,800		22,480	3	679
62,000	27,710	22,108	5,297	14,810	16,650	10	5,200	4	680
186,536	101,454	38,202	5,962	62,284	18		209,448	5	681
335,332	187,800	122,502	24,800	56,678	58,308	29	58,592	4	682
214,476	105,480	81,056	27,940	64,224	53,619		50,084	4	683
80,736	45,378	22,404	22,404	20,194			962		684
229,374	123,780	84,000	23,540	11,660	37,541				685
178,002	106,266	72,022	644	62,315	44,323	15	13,784	5	686
227,306	145,200	65,000	18,325	45,000	60,869	15	27,702	5	687
									688
949,864	646,488	262,008	36,138	307,378	230,771	27	16,824	5	689
104,124	54,224	49,600	190	31,700	30,056				690
671,226	412,592	145,000	15,360	141,700	145,955	18	48,740	5	691
307,008	130,672	56,628	30,408	228,008	51,977	13	14,825	5	692
91,712	40,508	33,472	17,644	9,000	23,928	10	4,402		693
1,115,564	880,284	121,500	105,000	9,576	27,648		9,576		694
805,796	77,640	85,760	41,484	85,500	20,680		17,002	5	695
									696
677,432	652,484	44,504	364	86,900	244,500		1,802		697
254,944	120,700	25,564	25,564	67,986	10,320	5	10,320	5	698
308,560	128,488	82,000	67,076	18,000	77,140	29	21,600		699
400,920	261,584	142,472	46,984	110,149	115,730		39,660		700

TABLE NO. 4—CONTINUED—TOTAL DEBT OBLIGATION AT CLOSE OF FISCAL YEAR, PER CAPITA DEBT OBLIGATION, VALUATION OF PROPERTY, RATE OF LEVY.

Number	TOWNS	Total debt	Classified by Character					Per Capita
			General bonds	Municipal industry bonds	Temporary loans*	Warrants outstanding	Miscellaneous debts	
702	Van Meter	3,600		3,600	100			9.40
703	Van Wert							
704	Varina							
705	Victor	800		700	300			1.68
706	Vincennes	40				40		.20
707	Vining	500	300					
708	Volga							
709	Wadema							
710	Walcott	4,280				3,000	1,000	11.60
711	Walker	1,600						3.16
712	Wallingford							
713	Wall Lake	7,500		7,500		60		13.46
714	Walnut	2,800			1,400			4.00
715	Wapella	15,600	4,000	12,500		170		12.22
716	Washta							
717	Waterville	100				100		.50
718	Wascombs							
719	Waukeo	500	500					1.67
720	Wayland	250				250		.64
721	Webb	500					500	3.32
722	Weldon					20		.06
723	Wehlgum							
724	Welman	4,400		4,400				6.15
725	Wesley	11,680	540	8,000		7,540		24.25
726	West Bend							
727	West Branch	12,000		12,000				18.06
728	West Burlington	7,800	3,800	2,000			270	6.57
729	West Chester							
730	Westfield							
731	Westgate	2,000	2,000		1,000			15.31
732	West Liberty	11,500	8,500		2,700			6.72
733	West Mitchell							1.93
734	West Point	1,100	1,100			0.74		55.00
735	West Side	9,200						2.57
736	West Union	3,700		3,000				
737	Wheatland							
738	Whiting	1,000			1,000		889	2.99
739	Whittemore	9,600	1,200			1,100		15.64
740	Whitten							
741	Williams	8,000	2,000	6,000				15.84
742	Williamsburg	12,500	12,500					12.74
743	Wilson	20,200		10,500				9.68
744	Winfield	2,900						2.78
745	Winthrop	20,000		10,000				13.90
746	Windsor							
747	Woods							
748	Woodbine	1,400			1,400			.90
749	Woodburn	200	200					12.68
750	Woodward	9,000		9,000				
751	Woodstock							
752	Worthington							
753	Wyoming	4,000	2,100		2,500			6.28
754	Yale	1,500	1,500					5.49
755	Yates							
756	Yorktown							
757	Zealand							
758	Zwingli							

*Money and credits assessed at actual value and taxed 5 mills on the dollar.

YEAR, PER CAPITA DEBT OBLIGATION, VALUATION OF PROPERTY AND AMOUNT LEVIED.

Number	Total actual valuation	Actual valuation of real property	Actual valuation of personal property	Actual valuation of telephone, telegraph and express companies	Money and credits	Taxable valuation	Mills levied	Actual valuation of property in incorporation	Mills levied	Number
702	183,900	105,45	50,000	25,570	45,350	45,098		5,188	5	702
703	222,414	130,47	61,676	31,272	50,700	50,866	7.5			703
704	171,276	51,02	61,000	8,500	6,081	30,019	21			704
705	224,708	286,15	171,496	207,120	284,583	181,101	17			705
706	137,080	68,000	41,000	27,180	25,040	34,270	10			706
707	60,320	21,435	18,656	49,128	12,100	24,800		48,524	5	707
708	236,864	170,616	64,656	33,502	45,310	64,716	5	20,000	9	708
709	113,504	69,950	50,272	12,220	9,100	25,078	5	16,518	4.5	709
710	436,644	241,300	136,350	28,134	84,490	109,061				710
711	489,512	335,300	162,376	31,776	445,300	122,378	16	60,544	3	711
712	239,286	100,338	65,652	41,672	48,100	81,704	23	10,688	5	712
713	610,758	424,536	135,808	50,444	100,980	122,097		26,480	4	713
714	636,472	476,548	179,995	31,988	147,735	175,118	29	22,516	4	714
715	206,892	143,904	59,428	2,500	87,300	31,728	10	36,424	4	715
716	196,172	134,204	49,200	12,658	81,230	49,043		5,092		716
717	284,809	170,760	58,764	55,370	91,189	77,139	15			717
718	218,502	219,251	87,655	12,222	218,215	70,448	10	11,100	5	718
719	135,588	74,027	26,072	25,544	12,022	38,897		22,648	4	719
720	160,400	88,800	60,488	11,602	49,512	40,100				720
721	596,722	407,460	136,200	2,800	223,003	131,080	21			721
722	290,920	149,580	156,700	15,240	60,126	74,980		50,720		722
723	680,428	300,666	282,208	19,164	430,799	146,097		7,238		723
724	328,642	288,517	49,425	25,800	82,230	82,230				724
725	135,500	67,544	48,002	9,300	75,800	31,899		9,504	725	
726	41,302	42,373	25,472	10,748	21,000	21,000		2,100	4	726
727	97,129	9,215	21,618	25,905	13,171	14,992	10			727
728	1,379,590	1,003,000	288,460	87,416	604,840	344,724				728
729	95,184	67,484	4,644	50	90,870	10,723	17			729
730	316,102	204,544	100,780	11,108	71,969	79,123	17			730
731	235,670	117,005	27,640	75,280	6,500	56,019		56,572	4	731
732	1,080,870	730,564	219,208	34,944	604,000	270,219	27	63,528	5	732
733	275,140	126,650	75,400	40,140	118,071	67,710	15	2,120	5	733
734	229,516	108,080	77,600	52,528	4,604	60,870	22	31,688	4	734
735	273,424	125,312	109,708	27,604	71,245	69,160	25	6,100	7	735
736	201,520	220,744	113,854	34,650	12,020	66,305	21	28,272	3	736
737	747,748	492,716	190,440	61,202	401,076	186,007	28			737
738	708,276	464,280	273,740	60,750	302,500	190,504	17			738
739	611,384	369,718	187,104	22,612	212,715	137,881	21			739
740	216,596	188,864	108,920	18,772	139,107	79,180	16			740
741	136,540	68,440	35,440	29,300	51,724	27,360	6	2,586	5	741
742	91,408	75,196	5,794	1,618	5,220	28,000	16	22,100	4	742
743	665,164	360,236	226,254	27,544	206,734	231,276	22	540	4	743
744	254,040	122,849	60,000	71,540	68,419	68,480	11	24,848	5	744
745	440,806	285,292	99,824	56,080	173,560	116,274		29,282	5	745
746	316,640	150,584	85,416	62,240	19,448	79,160	38.85	119,460	10	746
747	67,012	30,304	30,304	5,484	6,000	15,560	4			747
748	408,082	243,296	145,624	14,672	130,807	101,425				748
749	192,164	120,762	75,918	5,421	74,663	48,011				749
750	324,140	137,666	375,456	14,888	11,516	81,180		2,154	4	750
751	207,368	207,132	84,670	15,749	102,200	76,843	9	88,676		751
752	9,188	6,548	2,949		7,050	2,297				752

CITY OFFICIALS.

No. in order of population	City	Mayor	Clerk	Treasurer
29	Albia	H. S. Berry	C. C. Atchison	F. E. Elder
60	Algona	James W. Wadsworth	S. W. Crowell	Wm. C. Clary
27	Ames	Parley Sheldon	A. R. Maxwell	W. D. Meitzer
28	Anamosa	W. D. Sheehan	L. J. Fisher	J. G. Whitely
54	Atlantic	Jas. Burns	T. E. Nichols	F. E. Payton
54	Bedford	H. C. Webb	K. E. Stephens	A. W. Moderswell
87	Belle Plaine	F. B. Collins	E. M. Even	R. C. Bristol
16	Bloomfield	E. N. Bezenberger	E. Z. Morrow	John P. Herman
9	Boone	John S. Crooks	Otto Hille	Robert Krappach
5	Burlington	Frank C. Norton	J. A. Larson	J. C. Arts
28	Carroll	A. Kessler	J. A. Daugherty	H. W. Johnson
20	Cedar Falls	W. H. Merner	W. T. M. Aiken	Chas. E. Byrnes
20	Cedar Rapids	Louis Roth	V. E. Vane	C. R. Wooden
42	Centerville	S. W. Bryant	P. A. White	Channing Smith
23	Chariton	J. O. Seward	G. J. Gittinger	Geo. E. May
30	Charles City	J. H. McLeod	John S. Bradley	Geo. Brummer
41	Clarinda	J. H. Burlingame	Wm. Shardlow	J. T. Harrell
51	Clarion	Earl Peters	T. A. Wilson	H. J. Barr
81	Clear Lake	J. A. Rogers	F. W. Walker	R. K. Rogers
8	Clinton	F. S. Rogers	E. B. Stillman	F. B. Chandler
69	Coalfax	E. M. Howes	Frank W. Leedham	R. E. Cummings
100	Corning	David R. Tripp	H. F. Cassidy	Geo. D. Oakley
6	Council Bluffs	Geo. W. Hardisty	W. C. Chubb	Frank T. True
65	Cresco	M. B. Snyder	J. John F. McAnaney	E. P. Farnsworth
21	Oreston	A. E. Barker	M. J. McArthur	L. A. Morrison
5	Davenport	F. S. Stream	J. F. Golden	R. C. Smith
54	Decorah	Alfred C. Mueller	Hugo Mueller	R. A. Algyer
54	Denison	W. F. Baker	P. M. Hughes	C. L. Voss
1	Des Moines	W. H. Laub	E. F. Tucker	P. F. Miles
4	Dubuque	James R. Hanna	E. F. Whitney	Geo. D. Wybrant
48	Eagle Grove	James W. Satoom	C. W. D. Lagen	J. S. Fort
90	Elkton	W. R. Blake	Sam Middleton	S. H. Sawyers
		C. R. Burns	H. R. Baker	
58	Eldora	Carl S. Newcomer	L. J. Stout	D. M. Moser
74	Emmettsburg	S. D. Beckford	T. F. Rudelge	J. W. Neary
47	Estherville	N. D. Egbert	N. D. Egbert	G. Zeeman
28	Fairfield	F. L. James	Wm. L. Long	F. J. L. Black
12	Fort Dodge	J. F. Ford	W. L. Tang	E. H. Zuerrer
19	Fort Madison	A. P. Brown	A. S. Gaylord	A. M. Lowrey
39	Glenwood	N. S. Genung	C. P. Hamilton	Clyde Rhoads
25	Grinnell	H. G. Lyman	A. C. Harraman	J. C. Manly
65	Hampton	D. W. Parks	Levi Talhelm	D. C. Wolf
88	Harian	Geo. E. Gunderson	Wm. Hayes	F. Hammer
90	Hawarden	Chas. W. Kemiston	F. J. Reeves	A. D. Horton
96	Ida Grove	F. S. Brannan	Geo. C. Hubbard	P. C. Klier
45	Independence	C. E. Purdy	Rufus Brewer	John T. Barnett
59	Indianola	J. W. Slocum	A. A. Graves	John D. Story, Jr.
77	Iowa City	Geo. W. Koontz	Geo. F. Reddick	Thomas Farrell
62	Iowa Falls	C. C. Buck	H. L. Marriage	S. J. Osgood
70	Jefferson	V. H. Lovejoy	W. E. Thomas	C. E. White
13	Keokuk	J. F. Elder	O. W. Sandberg	L. J. Wolf
82	Knoxville	Cam. Culbertson	W. E. Rinehart	J. C. Collins
83	Lake City	O. W. Sundburg	J. M. Fiekle	G. G. Hutchinson
63	Le Mars	J. W. Clements	E. S. Townsend	John Cooper
94	Leon	Geo. R. Farquhar	S. G. Mitchell	M. A. Gammill
63	Manchester	F. E. Richardson	F. Wilson	Chas. J. Seels
64	Maquoketa	F. W. Myatt	E. J. Kullmer	Geo. L. Mitchell
96	Marengo	I. W. Clements	W. B. McGregor	F. S. Hite
35	Marion	C. E. Gordon	P. O. Clark	Geo. W. Toms
14	Marshalltown	I. S. Millard	J. J. Wilson	Joe Elledge
53	Mason City	John Stanton	J. B. McEwen	S. A. Schneider
63	Missouri Valley	J. C. Frather	L. S. Williams	John S. McGarren
85	Monticello	C. L. Van Meter	C. J. Northrup	W. F. Robn
40	Mount Pleasant	J. H. Mills	W. D. Worthington	W. N. Sinclair
11	Muscatine	C. C. Primrose	H. B. Caple	Chas. Resnick
64	Nystie	Shu C. Griffin	J. A. Colgan	C. A. Lillyard
77	New Hampton	F. D. Griffin	H. B. Strike	F. B. Condon
23	Newton	E. J. H. Beard	O. D. Kipp	D. L. Clark
79	Nevada	Chas. Elder Hall	E. A. Davis	E. A. Fawcett
22	Nesbitt	J. F. Cole	C. D. Shippy	G. W. Jamison
88	Onawa	Henry Harlow	C. L. Collins	Geo. W. Berkley
71	Osage	A. A. Kugler	A. S. Wright	M. C. Sweeney
78	Osceola	F. P. Barnhill	W. N. Temple	A. D. Simmons
18	Oskaloosa	B. V. Sewers	T. H. Carlin	T. L. Shipley
10	Ottumwa	Patrick Leeney	T. F. Norfolk	C. G. Merrill
56	Pella	W. F. Johnson	A. C. Kuyper	A. N. Vandendine
82	Perry	Jack Bruce	Adrian Cross	H. M. Patten
31	Red Oak	Wm. Thomas	Richard Roberts	O. F. Remmers
29	Rock Rapids	E. O. Carpenter	J. K. Medberry	P. G. Smith
78	Sac City	N. O. Gishwiler	W. F. Weary	C. C. Jameson

TOWN OFFICIALS—CONTINUED.

Town	Mayor	Clark	Treasurer	Date of expiration of office
Charter Oak	J. J. McWilliams	Chas. Robertson	P. F. Fiene	1915
Chatsworth	Chas. L. Roland	G. E. Wells	R. G. Tempin	1915
Chelena	S. A. Bush	Joseph Benesh	F. W. Sell	1915
Chesler	George Owens	E. H. Babcock	E. D. McWilliams	1915
Chillicothe	W. S. Cundl	Al. Peterson	Geo. E. Jenkins	1916
Churdan	W. H. Duddy	R. Munsemmer	Bernard Westervelt	1916
Cincinnati	Thomas Samsen	Chas. W. Graham	John Browitt	1916
Clare	M. J. Labliff	W. J. McDermott	M. H. Collins	1916
Clarence	Hosea Haffou	Scott McNeil	Charles Smith	1916
Clarksville	C. H. Hecritz	August Stram	B. Wamsley	1916
Clayton	Fred C. Larson	James McGuire	John Hanschen	1916
Clearfield	J. K. Hartman	W. M. Long	J. U. Wyant	1916
Claghorn	J. H. Smith	L. L. Patton	R. C. McKenney	1916
Clemons	W. J. Clemons	G. M. Fredericksen	A. A. Arney	1916
Clermont	W. E. Blake	E. T. Scott	J. A. Erickson	1916
Cleveland	Thomas H. Smith	Thomas Sims	George Williams	1916
Clio	H. C. Paddock	Ray Shriver	F. O. Carlson	1916
Clover Hills	C. H. Ashworth	E. H. Gillette	Jas. T. Ashworth	1916
Clutter	James Haeb	L. J. Wellik	E. E. Yelmeck	1916
Cobourg	W. J. Parrott	J. D. Koler	A. McDewitt	1916
Cogoon	F. E. Patton	F. W. Lindahl	D. D. Johnson	1916
Colin	Lee F. Cowger	E. H. King	G. F. Mitchell	1916
Colesburg	J. M. Platt	W. S. Shaffer	Will Hammond	1916
College Springs	G. N. Trimble	J. C. Dow	J. Dee London	1916
Collins	Curt Campbell	J. Blanecker	A. G. Armstrong	1916
Colo.	C. A. Bruce	H. E. Ransom	John Niland	1916
Columbus City	J. L. Riley	J. W. Garner	P. Calton	1916
Columbus Junction	H. J. Reaney	Wm. Deford	O. M. Cayin	1916
Cunville	W. L. Brink	J. S. Bowley	W. M. McCormick	1916
Conrad	S. F. Price	F. O. Ecklund	L. Guild	1916
Conway	W. A. Conway	A. C. Dotts	A. T. West	1916
Coon Rapids	L. Shaver	Elinn N. Smith	C. M. Harris	1916
Coppock	W. I. Hill	John Hesser	H. G. Cochran	1916
Correctionville	A. W. Hatfield	J. L. Dubois	L. E. Wesley	1916
Corwith	W. H. Smith	J. L. Ooley	C. J. Naumann	1916
Corydon	J. H. McCoy	A. L. Gallagher	L. Neely	1916
Cotter	Richard Jenkins	J. J. Roberts	R. L. Richards	1916
Coulter	Ole Hansen	H. O. Hansen	S. N. Juhl	1916
Craig	F. J. Drilling	John Benken	John Benken	1916
Crawfordsville	S. B. Harper	Geo. F. Puffer	S. C. Fletcher	1916
Cromwell	L. M. Randolph	Wm. B. Reed	M. A. Howell	1916
Crystal Lake	E. P. Hanson	Chris. Gilstrap	C. W. Jensen	1916
Cumberland	W. E. Noland	G. A. Shike	C. P. Shearer	1916
Curlew	John Cullen	J. P. Hunter	V. W. Fisk	1916
Cushing	J. H. Bauman	A. J. Bertelsen	C. E. Hass	1916
Cylinder	J. Losen	C. E. Myers	Wm. Littleton	1916
Dakota City	August Lake	John A. Koob	Karl Fiehmig	1916
Dallas	Charles Cullenman	H. A. Knudson	H. S. Hightberger	1916
Dallas Center	S. A. Sumner	H. S. Burkett	A. Emmert	1916
Dana	S. G. Martin	A. J. McNurken	G. A. Swanson	1916
Danbury	J. F. Mohr	Louis Derr	P. A. McLaughlin	1916
Danville	J. C. Hanna	C. M. Bailey	Hay W. Mix	1916
Dayton	G. T. Bygle	G. S. Larson	G. A. Swanson	1916
Decatur City	W. Camp	J. B. Riddle	J. C. Cosad	1916
Dedham	F. A. Toovey	W. J. Swennend	Louis Zitzelberger	1916
Deep River	J. R. Morris	N. H. Kelle	H. W. Hatter	1916
Deidance	R. G. Pennington	A. L. Van Arsdale	G. A. Justice	1916
Delhi	M. O. Albrook	E. B. Porter	P. E. Stinson	1916
Delmar	G. W. Wilson	James Fitzpatrick	T. H. Canty	1916
Deloit	F. H. Reardon	Joe S. Utterback	B. E. McKim	1916
Denver	J. P. Randall	Wm. G. Heining	O. A. Burt	1916
Derby	H. J. Neesman	E. A. Kirk	H. C. Wente	1916
De Soto	A. W. Mitchell	F. L. Hochen	C. G. Penick	1916
De Witt	V. S. Harrington	O. C. Christiansen	G. M. Kile	1916
Dexter	W. J. Hemphill	J. E. Hammond	Wm. Hines	1916
Diagonal	W. J. Swenhen	H. G. Todd	M. F. Palmer	1916
Dickens	V. E. Mills	C. M. Varney	A. L. Crawford	1916
Dike	H. J. Knudson	R. N. Bagley, Jr.	C. F. Wake	1916
Dixco	Chas. Fristerichs	Wm. Hansen	J. J. Schultz	1916
Donahue	William Goetsch	Bernan Fahrborg	P. J. Thode	1916
Donnellson	Peter Felt	F. I. Williamson	Erger H. Roebik	1916
Doon	Gen. W. Bowers	R. H. Armistead	B. F. Warren	1916
Dougherty	G. J. McConrbin	M. Brady	J. A. Masten	1916
Dow City	V. W. Howarth	E. G. Wiggins	Thos. Coners	1916
Dows	Charles Heches	W. F. Weickin	E. E. Newkirk	1916
Drakeville	D. Jennings	F. S. Edick	A. B. Mulick	1916
Dumont	Frank Hilde	S. G. Barlow	C. B. Irwin	1916
Duncombe	R. Marley	R. F. Buggy	John Barlow	1916
Dunkerton	S. Trumbauer	Louis Pressle	M. L. House	1916
			J. A. Campbell	1916

*Term of office expires 1915.

TOWN OFFICIALS—CONTINUED.

Town	Mayor	Clerk	Transfer	Date of expiration of term
Bushy	Geo. C. Taylor	E. W. Wetzel	K. Moore	1908
Duncan	Geo. W. Whitely	Paul Cantrill	L. M. Wooten	1908
Durant	H. B. Williamson	Paul Cantrill	Wm. H. Givens	1908
Dyersville	H. B. Williamson	C. W. Loomberg	A. J. Dexter	1908
Dysart	John Smith	Clara F. Cope	Ervin Mueller	1908
Earling	J. H. Monroeth	John J. Lunsford	Casey Slim	1908
Earville	H. J. Vanhet	Wm. Hunt	George Hunt	1908
Early	D. D. Carlton	W. F. Jackson	W. W. Little	1910
Earlysville	J. A. Lafferty	C. E. Hatchett	W. W. Little	1910
Edenville	H. W. Self	Charles Black, Jr.	A. E. Johnson	1904
Edgewood	P. F. Wilson	Philip J. Serritt	H. F. Stoffer	1904
Edinburg	Julius Wiese	Erle Wiese	F. C. Struble	1908
Edridge	August Benson	J. H. Williams	Hugo Kuhl	1906
Edin	George Ruchtel	Wm. C. Geyer	M. S. Thomas	1906
Edinburg	P. F. Wilson	Wm. C. Geyer	F. C. Struble	1906
Elbert	Harold Johnson	Hans Carlsson	Hans Petersen	1906
Elk Horn	Louis Besselsunder	Edbert Morley	George Erlbe	1908
Elk River	O. C. Ertman	W. A. Clark	L. E. Williams	1908
Elsworth	C. J. Cunningham	C. J. Gurnea	L. E. Williams	1906
Elva	R. Cunningham	C. J. Gurnea	S. B. Depree	1906
Elva	F. J. Koeb	W. J. Iversen	James Bedala	1908
Elva	G. J. Graham	J. J. Hamilton	C. W. Moore	1908
Essex	W. D. Gay	Frank P. Ertton	W. L. Soderberg	1906
Essex	H. D. Fisher	D. D. Trulsen	John Lormann	1908
Essex	H. D. Fisher	Edmund Hart	John Lormann	1908
Essex	H. P. Richardson	Geo. Johnson	Carl Carter	1908
Essex	Frank Burns	M. Stevenson	Carl Carter	1908
Essex	Frank Burns	Chas. Ko, Jr.	H. L. Mealy	1906
Essex	R. E. Knapp	Chas. Ko, Jr.	Count Gibbs	1906
Essex	Wm. Stuckton	Eugene Jenkins	Henry Hartwell	1906

Farhamville	Thomas Parsons	1894
Fayette	George Brown	1895
Fenton	J. F. Newell	1896
Ferris	Wm. L. Loney	1897
Fertile	Isaac Hart	1898
Fey	F. L. Myers	1899
Fish Lake	F. W. Adams	1900
Fontaine	Ray R. Jacobs	1901
Forest City	Adolph Bickel	1902
Fort Madison	O. J. Anderson	1903
Ford	Geo. Schneider	1904
Franklin	Alan Schneider	1905
Franklin	H. M. Potter	1906
Frederick	H. F. Richman	1907
Frederickburg	W. C. Wharton	1908
Fredericks	John H. Wells	1909
Gaby	C. Schaefer	1910
Garden Grove	Wm. Stanley	1911
Garden Grove	Wm. Stanley	1912
Gars	F. E. Blackstone	1913
Garrison	F. S. Metcalf	1914
Garrison	Ed. H. Haydon	1915
Geary	Ben Hoeren	1916
Geary	V. B. Tripp	1917
Germania	J. Adam Stansberry	1918
Gilman	C. A. Bell	1919
Gilmore City	Chas. Hamming	1920
Gladbrook	F. S. Montgomery	1921
Gladfield	J. D. G. Houghton	1922
Goodell	J. D. G. Houghton	1923
Goetz	A. C. Norman	1924
Goetz	Wm. Penn	1925
Granger	John R. Graf	1926
Granger	Wm. F. Metzger	1927
Grand Junction	Wm. E. Barber	1928
Grand Mound	Wm. E. Barber	1929
Grand View	Wm. E. Barber	1930
Granger	Wm. E. Barber	1931
Granger	Wm. E. Barber	1932
Granger	Wm. E. Barber	1933
Granger	Wm. E. Barber	1934
Granger	Wm. E. Barber	1935
Granger	Wm. E. Barber	1936
Granger	Wm. E. Barber	1937
Granger	Wm. E. Barber	1938
Granger	Wm. E. Barber	1939
Granger	Wm. E. Barber	1940
Granger	Wm. E. Barber	1941
Granger	Wm. E. Barber	1942
Granger	Wm. E. Barber	1943
Granger	Wm. E. Barber	1944
Granger	Wm. E. Barber	1945
Granger	Wm. E. Barber	1946
Granger	Wm. E. Barber	1947
Granger	Wm. E. Barber	1948
Granger	Wm. E. Barber	1949
Granger	Wm. E. Barber	1950
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Granger	Wm. E. Barber	1980
Granger	Wm. E. Barber	1981
Granger	Wm. E. Barber	1982
Granger	Wm. E. Barber	1983
Granger	Wm. E. Barber	1984
Granger	Wm. E. Barber	1985
Granger	Wm. E. Barber	1986
Granger	Wm. E. Barber	1987
Granger	Wm. E. Barber	1988
Granger	Wm. E. Barber	1989
Granger	Wm. E. Barber	1990
Granger	Wm. E. Barber	1991
Granger	Wm. E. Barber	1992
Granger	Wm. E. Barber	1993
Granger	Wm. E. Barber	1994
Granger	Wm. E. Barber	1995
Granger	Wm. E. Barber	1996
Granger	Wm. E. Barber	1997
Granger	Wm. E. Barber	1998
Granger	Wm. E. Barber	1999
Granger	Wm. E. Barber	2000

Term of office expires 1915.

TOWN OFFICIALS—CONTINUED.

Town	Mayor	Clerk	Treasurer	Date of expiration of term of office
Grant	W. S. Hall	W. E. Curry	M. Williams	1916
Grant City	Jos. Gammel	Win. Shannon	L. H. Lee	1916
Granville	H. Ricker	P. H. Dawson	J. L. Volkmar	1916
Gravely	C. C. Lynds	W. B. Stewart	L. C. Woodfill	1916
Gray	A. G. McMullen	G. E. Farrel	E. C. Rice	1916
Greeley	J. E. Tracy	V. E. Dow	F. B. Nelson	1916
Greene	John Hess Irons	De Roy Niles	Harry Doorn	1916
Greenfield	C. H. Williamson	JM. K. McCright	JM. K. McCright	1916
Green Island	C. M. Chandler	John Tarr	J. H. Chick	1916
Grimes	H. W. Herrian	A. F. Larson	T. H. Friar	1915
Griswold	Wm. Kuester	D. H. Scott	Ira L. Welch	1916
Grundy Center	C. E. Butler	E. V. McBroom	W. C. Morrison	1916
Gruver	H. B. Dowden	H. A. Andrews	W. J. Reid	1916
Guthrie Center	H. B. Holsman	Seth B. Weeks	C. H. Lane	1916
Guttenberg	A. H. Borman	A. J. Kappen	C. J. Adam	1915
Halbur	Leo J. Wegman	R. J. Helmen	P. Southeroth	1916
Hamburg	E. G. Teifer	E. M. Fisher	C. B. Clayton	1916
Hamilton	Wesley McGee	Cyril Wynn	L. M. Frelais	1915
Hancock	F. J. Boie	R. M. Halladay	W. W. Bingham	1915
Hansontown	C. S. Rye	M. L. Gemo	A. O. Eys	1915
Harcourt	J. A. Lind	A. T. Enquist	F. O. Swenson	1916
Harpers Ferry	P. J. Donahue	M. D. Kelly	T. A. Houlihan	1916
Harris	W. W. Smith	L. J. Hagerty	G. W. Moeller	1915
Hartley	E. G. Burns	H. T. Broders	P. E. Patch	1916
Harvey	Geo. J. Dennis	H. R. Clements	W. G. Maddy	1916
Hastings	S. B. Hutchings	Fred H. Priest	R. S. McDonough	1916
Hawcock	G. G. Obrecht	J. A. Dickerson	F. W. Luze	1916
Hawkeye	John G. Bopp	H. F. Hauth	M. V. Henderson, Jr.	1916
Hazleton	Thos. Netcott	Geo. J. Wingert	W. S. Kiefer	1915
Hedrick	G. G. Bowers	J. J. Jennings	O. H. Cuddy	1916
Henderson	J. B. Viner	G. T. Harover	M. C. Harover	1916
Hinton	N. G. Pearson	Geo. Ellison	H. C. Brown	1916
Holland	R. Bulmar	Henry A. Siefken	O. A. Ontjes	1916
Holstein	Anton Gross	Albert G. Merkle	Charles Kastner	1916
Holy Cross	F. J. Huss	J. P. Sweeney	Theo Schmitt	1916
Hopkinton	J. J. Kirkwood	C. L. Hill	P. R. Teas	1916
Hornick	R. S. Rawson	W. S. Spencer	F. M. Williams	1916
Hooders	C. H. Spavin	O. Jansma	Hal Smith	1916
Hubbard	Gust Lake	H. F. Harmon	Dan E. Ryan	1916
Hudson	S. H. Mosler	H. R. Holla	F. E. Glover	1916
Hull	D. J. Werkmann	E. C. Stevens	I. S. Wilson	1916
Humboldt	R. J. Johnston	J. A. Parker	Otto Windrath	1916
Hunston	D. P. Goodrich	Fred M. Kyrer	B. Kling	1916
Huxley	Ole Logvold	H. J. Birkestrand	M. H. Johnson	1915
Imogene	Ed. Smalley	F. J. Wiman	M. M. Halbert	1916
Inwood	G. M. Anderson	Hugo Rinner	H. F. Stoyham	1916
Ionia	W. J. Henn Miller	W. C. Stedman	Otto Koerth	1915
Ireton	L. D. Satterlee	H. F. Reid	F. F. Moon	1915
Irwin	T. J. Ryan	Jellus A. Jessen	M. C. Knudson	1916
Jackson Junction	J. H. Hoye	L. A. Juak	Jos. Deeny	1916
Jamaica	A. E. Thompson	C. R. Sturdevant		
Janesville	A. E. Thompson	C. H. Howe	G. W. Hriden	1916
Jenep	B. F. Stoddard	Monroe H. Houser	C. L. Bright	1916
Jewell Junction	Wm. Anderson	M. J. Severson	E. W. Knudson	1916
Jolie	M. B. Olson	L. L. Skulte	T. O. Gerdien	1916
Jolley	H. Mowitzer	A. G. Anderson	J. E. Nutter	1916
Kalona	Presley Piggins	F. E. Skola	N. H. Palmer	1916
Kamrar	O. L. Gilbert	S. L. Clabaugh	F. H. Alexander	1916
Kanawha	W. R. Keeney	Thos. H. Thompson	H. L. Severson	1915
Kelberton	D. S. Harriman	L. E. Turner	G. L. Dickson	1916
Kelley	Nels. Anderson	H. O. Sandness		
Kellogg	C. R. Moberly	C. T. Powers	J. C. Lemke	1916
Kennett	H. H. Hallett	H. F. Finch	George Cloppha	1916
Kent	S. Taland	J. Livingston	F. C. Lock	1916
Kenwood Park	L. M. Wold	C. M. Doolittle	C. O. Grieslein	1916
Kewasqua	C. I. Manning	R. B. Kittle	J. Lex Thorne	1916
Knoxia	N. G. McNulen	W. F. A. Hulse	A. A. Hulse	1916
Keystone	H. F. Jacobsen	Geo. Harder	J. F. Feneback	1916
Kinross	C. E. Longman	P. E. Kerr	H. R. Sokol	1916
Kirkman	N. G. McNulen	E. B. Tucker	L. James Gregerson	1916
Kirkville	Theoph. Reed	Wm. Obeg	Wm. Obeg	1916
Kiron	J. E. Hoaglund	H. L. Ward	W. A. Garner	1915
Klemm	E. H. Palmer	N. L. Palmer	L. H. Lem	1916
Klerm	J. B. Wartchow	W. C. Kennedy	T. W. Wright	1916
Knowlton	J. E. Williams	C. E. Yaryan	L. E. Yaryan	1916
Lacona	Chips	C. F. Tilden	P. R. Haden	1916
Ladara	M. D. Shardy	G. V. Fier	Jas. E. Bosley	1916

*Expiration of term of office 1915.

*Expiration of term of office 1917.

TOWN OFFICIALS—CONTINUED.

Town	Mayor	Clerk	Treasurer	Date of expiration of term of office
Lake Mills	M. A. Aagaard	S. O. Styve	J. M. Tapager	1916
Lake Park	W. J. Rock	Albert Halborn	Aug. Sinds	1916
Lake View	W. M. Dean	E. P. Hartman	C. J. Throckmold	1916
Lamont	G. W. Blair	J. F. Jones	O. E. Teale	1916
Lamont	F. W. Rhines		O. G. Gladwin	1916
La Motte	A. J. Hingston	J. F. Kirsh	N. D. Krumm	1915
Lanesboro	J. D. Hinkley	Harry Trond	L. C. Dreeson	1915
Lansing	J. P. Conway	N. A. Nelson	C. M. Kernat	1915
La Porte City	W. W. Smith	G. E. Stebbins	J. O. Kober	1916
Larchwood	Frank Lawler	W. F. Ashich	Geo. W. Fagan	1916
Larrabee	H. G. Gray	D. D. Tilton	I. E. Jacobsen	1916
Latimer	L. P. Johnson	J. W. Hanson	F. S. Smith	1915
Laurel	W. Moore	Geo. W. Lant	Jinks F. Patton	1916
Laurens	G. W. Strickland	E. V. Neville	W. A. McKee	1916
Lawler	M. B. Taylor	H. D. Hettler	John Eukhoff	1916
Lawton	G. A. Stiles		Alfred Molstad	1916
Le Claire	J. A. Tieder	F. E. Steer	H. Gaud	1916
Ledyard	E. G. Ebb	J. J. Galagan	H. J. Tillmoney	1916
Le Grand	A. A. Richards	L. E. Harrison	N. Ferguson	1916
Leighton	J. E. Van Der Kyl	T. D. Bontena	Wm. De Wit	1916
Leiland	C. C. Nelson	W. P. Buren	F. G. McCreary	1916
Lenox	J. N. Hughes	Hugh Humphrey	E. Wright	1916
Le Roy	M. B. Hatfield	D. S. Burbank	D. C. Thurlow	1916
Lester	W. A. Lisher	B. C. Hewitt	S. S. Davenport	1916
Letts	J. B. Gardner	C. C. Snyder	M. J. McCusack	1916
Lewis	F. A. Smart	N. F. Hunt	B. C. Harris	1916
Liddersdale	D. A. Bohm	A. S. Kocher	H. D. Moore	1916
Elmer Springs	G. R. Lutz	G. E. J. Moor	H. C. Bush	1916
Linden	L. W. Flack	W. H. Hardenbrook	G. H. Messenger	1916
Linsville	A. A. Harring	J. T. Forster	G. W. Maiboston	1916
Linn Grove	James A. Eastman	C. A. Fulton	E. O. Lee	1916
Liabon	J. B. Gardner	M. L. Auerbach	John Auerbach	1916
Liscomb	E. Buehley	E. P. Biershorn	S. Dickerson	1915
Little Port	E. L. Gifford	S. M. Stalnaker	J. J. Brich	1916
Little Rock	Frank Turk	F. A. Cobble	Ben C. Abben, Jr.	1916
Little Sioux	Denn M. Laughlin	L. L. Reynolds	E. H. Gibson	1916
Livemore	A. V. Reeves	W. M. Smith	W. F. Johnson	1916
Lockridge	A. F. Johnson	Henry W. Erickson	Chas. Averstin	1916
Logan	J. C. Meloman	C. L. Hyde	C. L. Isbell	1916
Lohrville	Wm. Towers	W. H. Marple	G. W. Evans	1915
Lone Tree	W. F. Lutz	J. E. Ashton	H. C. Bush	1916
Long Grove	H. W. Meier	William Reimers	E. J. Clapp	1916
Lorimer	F. S. Younk	H. S. Albert	Wm. Cochran	1916
Lost Nation	Edw. Christensen	A. A. Bowman	M. W. Burnett	1916
Lovilia	J. M. Castner	Harrison L. Ambler	Jerry Wilcox	1915
Lowden	Louis Hoeltje	E. R. Struck	August Freund	1916
Low Moor	H. J. Dunnick	John T. Chandler	George Crumpton	1916
Loona	G. R. Kagshardt	W. J. Stiles	W. J. Mitchell	1916
Lucas	J. W. Talbot	B. Frank Phillips	Wm. Lechart	1916
Luther	Geo. B. Abraham	W. M. McCabe	O. M. Thather	1915
Luverne	Wm. Schultz	R. E. Cook	F. A. Nivier	1916
Luxemburg	Nicolas Lottfinger	Indo P. Crippes	Charles J. Unga	1916
Luzerne	W. A. Wehrman	Emil Kouba	Martin Studt	1916
Lynneville	J. A. Wagman	E. W. Swan	W. F. Zimmerman	1916
Lytton	John Eckhorn	W. J. Stiles	T. H. Corry	1916
Manedonia	R. E. Clark	W. C. Miller	M. B. Boyer	1916
Madrid	E. Lawbaugh	C. S. Adams	G. C. Carlson	1916
Magnolia	A. Freyberger	Karl F. Goetsche	H. N. Fraider	1916
Makona	John Eckhorn	L. E. Maxfield	W. F. Vogel	1916
Mallard	A. H. Randall	J. W. Johnson	Henry Hohn	1916
Maloy	J. M. Hartley	C. E. Finch	M. S. Shay	1916
Malvern	D. E. Whickwell	J. H. Beckwith	M. S. Wilson	1916
Manilla	E. C. Baker	C. A. Sykes	Edw. Tinsbold	1916
Manly	A. Dohel	J. F. Schulte	D. B. Logeman	1916
Manning	Ed. Farrell	P. H. Jones	Julius Wehrman	1916
Manson	J. P. Calmer	W. C. Moody	M. W. Fiss	1916
Mapleton	C. L. Chapman	G. G. Harris	W. T. Mitchell	1916
Marathon	A. A. Wells	E. P. Williams	E. P. Wells	1916
Marble Rock	F. E. Gales	R. Draeton	W. S. Shepardon	1916
Marcus	D. S. Twogood	Floyd Barnes	W. L. Gurd	1916
Marne	H. J. Fadden	Charles M. Ellis	J. E. Seaburne	1916
Martelle	F. W. Lehnberg	D. J. Brown	C. H. Brown	1916
Martinsburg	E. W. Johnston	R. L. Criddy	Neri Ogden	1916
Marysville	J. R. Hall	O. Sullivan	J. T. Parker	1915
Masonville	F. Ferguson	C. McBride	T. O. Ryan	1916
Mascota	A. A. East	C. E. Kelly	W. S. Whitney	1916
Matlock	C. W. Brink	John Westerman	John Vander Brink	1916
Maurice	Geo. H. Ekamp	Wm. Miras	O. W. Parker	1915
Mayfield	Edward Gibson	L. R. Shepherd	E. F. Warne	1916
Maynard	F. S. Burdick	L. D. Rowley		1916

Term of office expires 1915.

[illegible]

TOWN OFFICIALS—Continued.

Town	Mayer	Clerk	Treasurer	Date of expiration of term
Van Horn	H. A. Burns	C. B. Barran	Fred Hagen	1916
Van Meter	Clarence Dunn	E. C. Trimble	L. D. Fisher	1916
Vassar	Thos. Durkin	M. A. Moore	J. D. Fisher	1916
Varian	G. F. Bott	Ira A. Lane	J. D. Fisher	1916
Victor	G. G. Lait	J. B. Sells	H. L. Munster	1916
Vincent	G. G. Lait	Geo. Olson	Geo. Olson	1916
Volga	Geo. Gernatz	Paul Schuch	F. W. Graham	1916
Wadena	C. A. Tolst	T. O. Probert	Minnie Corkery	1916
Wadsworth	J. H. Stroblom	J. H. Stouffer	Norman Lamba	1916
Wahpet	John A. Johnson	J. W. Fisher	U. W. Hawkins	1916
Wail Lake	L. J. Neff	L. Hunter	A. Mosher, Jr.	1916
Wapello	Arthur Springer	M. Hunter	R. D. McCullough	1916
Waverly	Wm. J. Johnson, Jr.	J. E. Hink	R. D. McCullough	1916
Waukena	A. H. Helling	S. A. Hurd	C. A. King	1916
Waukegan	C. E. Fisher	John C. Kneel	J. M. Burnside	1916
Webb	A. E. Hirdan	J. H. Stewart	C. J. Fisher	1916
Webster	G. F. Walker	C. H. Fisher	J. L. Adlington	1916
Weldon	Wm. J. Johnson	A. E. Giddings	F. L. Hall	1916
Wesley	A. L. Knefel	A. E. Giddings	Henry Kne	1916
West Branch	Carl Walker	W. J. Gusselman	C. E. Kne	1916
West Chester	D. Casel	Thos. Harris	Q. E. Kne	1916
Westfield	Wm. Knepper	Thos. Harris	Niel McFarlan	1916
Westgate	Chas. M. Kelley	Thos. Harris	W. C. Tegtmeier	1916
West Liberty	Geo. Waller	Geo. Wisa	W. C. Tegtmeier	1916
West Mitchell	E. L. Trevitt	John Wallaper	Dave Horner	1916
West Point	W. A. Foster	W. A. Foster	D. A. King	1916
Westland	Edward Gonsler	W. A. Foster	Henry Gonsler	1916
Whiting	H. J. Olsen	E. L. Foster	E. E. McBeath	1916

Whitcomb	Thos. J. White	R. H. Finzell	Mark Doyle	1916
Whitcomb	Y. K. Thompson	E. R. Gussard	Fred Miller	1916
Whitcomb	Am. Gertze	Ray T. Johnson	John McCaskey	1916
Whitcomb	John E. Jones	Wm. J. Johnson	Robert J. Garry	1916
Whitcomb	J. A. Baxter	Wm. J. Johnson	C. J. Wecker	1916
Whitcomb	J. A. Baxter	Edwin F. Anderson	Eugene D. Patterson	1916
Whitcomb	J. A. Baxter	L. S. Norman	H. M. Lutz	1916
Whitcomb	J. A. Baxter	Edwin F. Anderson	H. M. Lutz	1916
Whitcomb	J. A. Baxter	Edwin F. Anderson	C. L. Cunningham	1916
Whitcomb	J. A. Baxter	Edwin F. Anderson	Geo. W. Cus	1916
Whitcomb	J. A. Baxter	Edwin F. Anderson	H. S. Taylor	1916
Whitcomb	J. A. Baxter	Edwin F. Anderson	H. S. Taylor	1916
Whitcomb	J. A. Baxter	Edwin F. Anderson	F. Snoddy	1916
Whitcomb	J. A. Baxter	Edwin F. Anderson	Edwin Snoddy	1916
Whitcomb	J. A. Baxter	Edwin F. Anderson	R. E. Cadow	1916
Whitcomb	J. A. Baxter	Edwin F. Anderson	L. W. Lancaster	1916
Whitcomb	J. A. Baxter	Edwin F. Anderson	C. M. Phillips	1916
Whitcomb	J. A. Baxter	Edwin F. Anderson	C. M. Phillips	1916

ANNUAL REPORT

OF THE

SECRETARY

OF THE

League of Iowa Municipalities

FOR THE

Year Beginning September 1, 1913 and Ending
August 31, 1914

League Officers and Committees

Also Copy of Law Enacted by 35th General Assembly
Governing Fee to be Paid to League
by Municipalities

Officers League of Iowa Municipalities

1914-1915

PRESIDENT.

Mayor Parley Sheldon.....Ames

VICE-PRESIDENT.

Mayor J. F. Cole.....Oelwein

SECRETARY-TREASURER.

Frank G. Pierce.....Marshalltown

TRUSTEES.

Mayor R. C. Thompson.....Waterloo

Hon. C. M. Wyth.....Cedar Falls

Mayor John F. Ford.....Fort Dodge

COMMITTEES.

Legislative—Mayor J. D. Glasgow, Washington; Mayor A. C. Mueller, Davenport; Mayor G. W. Koontz, Iowa City; Attorney H. W. Byers, Des Moines; Mayor Ed. Farrell, Manning; Mayor W. C. Ramsey, Belmond; Councilman F. A. Smith, Red Oak; Mayor J. F. Lavender, Rockwell City; Councilman G. F. Tucker, Clinton; T. A. Wilson, City Manager, Clarinda.

Municipal Home Rule—Mayor Jas. R. Hanna, Des Moines; Mayor A. A. Smith, Sioux City; City Attorney B. P. Poor, Burlington; Mayor George A. McIntyre, Shell Rock; Councilman J. S. Wilson, Pella.

Street Paving—Commissioner C. H. Smith, Fort Dodge; Mayor James Saul, Dubuque; City Engineer Charles R. Robey, Waterloo.

Street Lighting—Mayor C. J. Mackey, West Liberty; Mayor J. C. Baker, Marengo; Supt. R. J. Mullins, Webster City.

Sewerage and Sanitation—Mayor E. E. Bender, Spencer; Commissioner W. E. Miller, Mason City; Councilman H. D. Lucas, Madrid.

Waterworks and Supply—Commissioner Dorr L. Lamb, Marshalltown; Councilman G. H. Gardner, Perry; B. F. Stedman, Supt. Waterworks, Dubuque.

Taxation and Assessment—Mayor W. C. Cross, Burlington; Mayor E. A. Woods, Milford; Mayor J. S. Crooks, Boone.

Judicial Opinions—City Attorney R. L. Welch, Knoxville; Clerk H. E. Button, Alden; City Attorney T. V. Walker, Denison.

Municipal Franchises—Councilman J. K. Baker, Eagle Grove; Mayor T. L. James, Fairfield; Mayor S. W. Moorhead, Keokuk.

ANNUAL STATEMENT

LEAGUE OF IOWA MUNICIPALITIES.

SHOWING RECEIPTS AND DISBURSEMENTS FOR THE YEAR BEGINNING SEPT. 1, 1913, AND ENDING AUG. 31, 1914, AS REPORTED

BY F. G. PIERCE, SECRETARY-TREASURER
OF THE LEAGUE.

RECEIPTS FROM DUES.

Town	Amount	Town	Amount
Adair	5.00	Castana	5.00
Adel	10.00	Cedar Falls	35.00
Afton	10.00	Center Junction	1.00
Akron	10.00	Central City	1.00
Albia	20.00	Charles City	17.50
Alden	5.00	Charter Oak	5.00
Alexander	5.00	Chataworth	1.00
Alta	5.00	Chelsea	10.00
Alta Vista	10.00	Cherokee	25.00
Alton	10.00	Clarence	5.00
Altoona	5.00	Clarinda	25.00
Ames	20.00	Clarksville	5.00
Anamosa	5.00	Clayton	5.00
Ankeny	5.00	Clear Lake	10.00
Anthon	5.00	Clemens	1.00
Aplington	5.00	Clermont	5.00
Arcadia	5.00	Clinton	40.00
Arion	5.00	Coggon	5.00
Arlington	5.00	Coin	15.00
Armstrong	5.00	Colfax	5.00
Arnold's Park	5.00	Collins	5.00
Ashton	5.00	Colsburg	5.00
Atalissa	5.00	Colo	5.00
Auburn	5.00	Conrad	5.00
Avoca	10.00	Coon Rapids	10.00
Ayrshire	5.00	Correctionsville	5.00
Badger	5.00	Corweth	5.00
Bagley	5.00	Council Bluffs	40.00
Baldwin	5.00	Craig	5.00
Bancroft	5.00	Crawfordsville	5.00
Bassett	5.00	Crasco	15.00
Baxter	5.00	Creston	20.00
Bayard	5.00	Cronwell	5.00
Beaman	10.00	Cumberland	10.00
Belle Plaine	20.00	Dallas Center	5.00
Belle Plaine	20.00	Danbury	5.00
Belleveue	10.00	Davenport	20.00
Belmont	10.00	Davis City	5.00
Bennett	5.00	Dayton	5.00
Bettendorf	5.00	Decatur	20.00
Blanchard	10.00	Decorah	20.00
Bloomfield	15.00	Deham	5.00
Blue Grass	5.00	Delmar	5.00
Bonaparte	5.00	Delta	5.00
Boone	40.00	Denison	10.00
Boyd	5.00	Des Moines	40.00
Braddyville	5.00	Des Moines	40.00
Bradgate	5.00	De Witt	10.00
Brayton	5.00	Dexter	5.00
Bristow	5.00	Diagonal	5.00
Britt	10.00	Dickens	5.00
Buffalo	5.00	Elke	5.00
Buffalo Center	5.00	Dixon	10.00
Burlington	40.00	Donnellson	5.00
Buxey	5.00	Doon	5.00
Callender	5.00	Dubugue	50.00
Calmar	10.00	Dumont	5.00
Calumet	5.00	Duncombe	5.00
Cambridge	5.00	Dunkerton	5.00
Carroll	20.00	Dunlap	10.00
Carson	5.00	Durant	5.00
Cascade	10.00	Dyersville	10.00

Town	Amount	Town	Amount
Dysart	5.00	Iowa City	40.00
Eagle Grove	20.00	Iowa Falls	15.00
Earlham	5.00	Jamaica	5.00
Earlville	5.00	Janeville	5.00
Early	5.00	Jewell	5.00
East Park	5.00	Kanawha	5.00
Edgewood	5.00	Kelley	5.00
Elberon	5.00	Kelllogg	5.00
Eldon	15.00	Kent	5.00
Eldora	10.00	Kenwood Park	10.00
Eldridge	5.00	Keokuk	40.00
Elgin	5.00	Keota	5.00
Elkader	10.00	Keota	5.00
Elkhart	5.00	Keystone	5.00
Elkport	5.00	Kimballton	5.00
Elliott	5.00	Kinross	5.00
Elma	5.00	Kiron	5.00
Epworth	5.00	Klemme	5.00
Essex	5.00	Knierim	5.00
Etherville	5.00	Lacoma	5.00
Evary	5.00	Ladora	5.00
Exline	5.00	Lake City	10.00
Farley	5.00	Lake Mills	10.00
Farmersburg	5.00	Lake Park	5.00
Farmington	10.00	Lake View	5.00
Fayette	10.00	Lamoni	10.00
Fertile	5.00	La Porte City	10.00
Fontanelle	5.00	Larchwood	5.00
Forest City	10.00	Laurel	5.00
Fl. Dodge	40.00	Laurens	5.00
Fl. Madison	20.00	Le Grand	5.00
Fraser	5.00	Lehigh	5.00
Fredericksburg	5.00	Le Mars	20.00
Galeta	5.00	Leon	10.00
Garber	5.00	Le Roy	10.00
Garden Grove	5.00	Lisbon	5.00
Garnaville	5.00	Little Rock	5.00
Garnaville	10.00	Livmore	5.00
Garner	10.00	Lohrville	5.00
Garrison	10.00	Lone Tree	5.00
Garwin	5.00	Lorimer	5.00
George	5.00	Lost Nation	5.00
Gilman	5.00	Lovilla	5.00
Gilmore City	5.00	Lowden	5.00
Gladbrook	5.00	Low Moor	5.00
Glenwood	15.00	Luther	10.00
Gildford	5.00	Mackburg	5.00
Goldfield	5.00	Madrid	10.00
Goose Lake	5.00	Magnolia	5.00
Gowrie	5.00	Malcom	5.00
Grafton	5.00	Mallard	5.00
Grand Junction	10.00	Manning	10.00
Grand Mound	5.00	Manson	5.00
Grant City	5.00	Mapleton	10.00
Graverville	5.00	Maquoketa	20.00
Gravity	5.00	Maquoketa	20.00
Greene	5.00	Marble Rock	5.00
Green Island	10.00	Marcus	5.00
Guthrie Center	10.00	Marengo	10.00
Guthrieburg	10.00	Marion	20.00
Halbur	5.00	Marne	5.00
Hamburg	10.00	Marshalltown	40.00
Hankstown	10.00	Mason City	40.00
Hankstown	5.00	Maurice	5.00
Harlan	15.00	Maxwell	5.00
Harper's Ferry	10.00	McCasville	5.00
Harris	5.00	McElbourne	5.00
Hawarden	15.00	Melrose	5.00
Hawthorn	5.00	Melvin	5.00
Honkinton	5.00	Messery	5.00
Hospers	5.00	Miles	5.00
Hudson	5.00	Miford	5.00
Hull	5.00	Minden	5.00
Humboldt	10.00	Missouri Valley	20.00
Humston	10.00	Moyle	5.00
Huxley	5.00	Moyle	5.00
Ida Grove	10.00	Monona	5.00
Imogene	10.00	Monroe	5.00
Independence	20.00	Monticello	15.00

Town	Amount	Town	Amount
Montour	5.00	Rockwell	5.00
Montrose	5.00	Rockwell City	10.00
Moorhead	5.00	Roland	5.00
Mt. Pleasant	20.00	Rome	5.00
Mount Union	5.00	Rowan	5.00
Mount Vernon	10.00	Russell	5.00
Moravia	5.00	Ruthven	5.00
Morning Sun	5.00	Ryan	10.00
Murray	5.00	St. Ansgar	5.00
Mystic	15.00	St. Charles	5.00
McGregor	10.00	St. Olaf	5.00
McIntyre	5.00	St. Paul	5.00
Nashua	10.00	Salem	5.00
Neola	5.00	Schaller	5.00
New Albin	5.00	Schleswig	5.00
New Hampton	15.00	Bergeant Bluff	5.00
New Liberty	10.00	Sheffield	10.00
New Providence	5.00	Shelby	5.00
Newton	20.00	Sheldahl	5.00
New Vienna	5.00	Sheldon	15.00
New Virginia	5.00	Shell Rock	5.00
Nora Springs	10.00	Shellsburg	5.00
North English	5.00	Shenandoah	20.00
North McGregor	5.00	Shenandoah	20.00
Northwood	10.00	Silver City	5.00
Norway	5.00	Sioux Center	10.00
Numa	5.00	Sioux City	10.00
Oakville	5.00	Spencer	20.00
Ocheyedan	5.00	Spillville	5.00
Olebohn	10.00	Spirit Lake	5.00
Oelwein	20.00	Springville	10.00
Olds	5.00	Stanhope	5.00
Olga	5.00	Stanton	5.00
Onalwa	5.00	Stanwood	5.00
Orange City	10.00	State Center	5.00
Orient	5.00	State Center	10.00
Oskaloosa	20.00	Stockport	5.00
Ossian	5.00	Stockton	10.00
Oto	5.00	Storm Lake	15.00
Oxford	5.00	Story City	10.00
Oxford Junction	5.00	Stratford	5.00
Oyens	5.00	Stuart	10.00
Pacific Junction	5.00	Sumner	10.00
Packwood	5.00	Sutherland	5.00
Palmer	5.00	Swea City	10.00
Palo	5.00	Tabor	5.00
Panama	5.00	Tabor	5.00
Paulina	5.00	Tabor	5.00
Pella	20.00	Tama	20.00
Perry	5.00	Templeton	5.00
Pierson	10.00	Terrell	5.00
Pisgah	5.00	Thompson	5.00
Plainfield	5.00	Thor	5.00
Pleasanton	5.00	Thornton	5.00
Pleasantville	10.00	Thurman	5.00
Plymouth	5.00	Tinkley	5.00
Pocahontas	10.00	Tippecanoe	10.00
Polk City	5.00	Toledo	10.00
Pomeroy	5.00	Traer	10.00
Postville	5.00	Tryon	5.00
Prairie City	5.00	Tripoli	5.00
Prescott	10.00	Underwood	5.00
Preston	5.00	Union	5.00
Princeton	5.00	Urbana	5.00
Radcliffe	10.00	Vail	5.00
Randolph	5.00	Van Horne	10.00
Rathbun	5.00	Van Meter	5.00
Readlyn	5.00	Varina	10.00
Red Oak	20.00	Victor	5.00
Reinbeck	5.00	Village	15.00
Remsen	10.00	Wadena	5.00
Renwick	5.00	Walcott	5.00
Rhodes	5.00	Walker	5.00
Richland	10.00	Wall Lake	5.00
Ricketts	5.00	Walnut	5.00
Riverton	5.00	Wapello	10.00
Rockford	5.00	Washington	5.00
Rock Rapids	15.00	Washta	5.00
Rock Valley	10.00	Waterloo	40.00

Town	Amount	Town	Amount
Waterville	5.00	Whittemore	5.00
Waucoma	5.00	Williams	5.00
Waukon	15.00	Wilton	10.00
Waukon	20.00	Winfield	15.00
Waverly	20.00	Winterset	5.00
Webster	20.00	Winthrop	10.00
Wellman	10.00	Woodbine	10.00
Wesley	5.00	Yale	10.00
West Bend	5.00	Yorktown	10.00
West Branch	5.00	Yorktown	5.00
West Chester	5.00	Zealand	5.00
Westgate	5.00	Zwingle	5.00
West Liberty	10.00		
West Point	5.00	Total from dues	\$4,184.17
West Side	5.00	Cash on hand beginning year	17.41
What Cheer	5.00	From P. B. Holst	55.75
Wheatland	5.00		
Whiting	5.00	Total	\$4,257.33

DISBURSEMENTS.

1913		
Sept. 5	A. G. Johnson, stamps	\$ 10.00
Sept. 5	American Municipalities, September	173.35
Sept. 15	A. G. Johnson, stamps	10.00
Sept. 24	T. J. Reeves, convention	10.00
Sept. 24	B. T. Holst, convention	20.00
Sept. 24	J. L. Farrington, convention	3.00
Sept. 24	Grace Hall, stenographer	5.85
Sept. 27	F. G. Pierce, salary	15.00
Sept. 28	A. G. Johnson, stamps	100.00
Sept. 29	W. F. Stipe, convention	21.25
Oct. 1	Hawkeye Printing Co., circulars	16.44
Oct. 7	Sidney and Perry, legal	5.75
Oct. 7	F. G. Pierce, salary	869.89
Oct. 7	American Municipalities, October	100.00
Oct. 13	H. B. Miller, printing	17.35
Oct. 20	D. T. Burns, rebate on legal dues (Des Moines)	40.00
Oct. 22	Luella Mendenhall, stenographer	9.00
Oct. 27	American Municipalities, November	100.00
Oct. 31	Florence Pepper, clerk hire	40.00
Nov. 6	American Municipalities, November	100.00
Nov. 12	H. B. Miller, letter heads	73.35
Nov. 12	F. G. Pierce, salary	19.00
Nov. 17	F. G. Pierce, expense, miscellaneous	100.00
Nov. 26	F. G. Pierce, expense, miscellaneous	9.20
Nov. 26	American Municipalities, December	6.25
Dec. 1	Clifford Thorne, legal	100.00
Dec. 2	Florence Pepper, clerk, November	61.54
Dec. 5	Neva McKinnon, stenographer	20.00
Dec. 8	A. G. Johnson, stamps	5.00
Dec. 8	Clifford Thorne, legal	21.20
Dec. 8	H. B. Miller, printing	112.75
Dec. 12	American Municipalities, December	8.00
Dec. 12	F. G. Pierce, salary, December	73.35
1914		100.00
Jan. 3	Florence Pepper, clerk, December	20.00
Jan. 4	American Municipalities, January	162.90
Jan. 14	H. B. Miller, printing, January	8.85
Jan. 27	F. G. Pierce, salary, January	100.00
Feb. 13	American Municipalities, February	169.90
Feb. 25	Globe Publishing Co., legal	34.25
Feb. 28	Globe Publishing Co., legal	1.00
Feb. 28	American Municipalities, March	163.90
Feb. 28	F. G. Pierce, salary, February	100.00
Feb. 28	A. G. Johnson, postage	31.25
Feb. 28	J. F. Ford, postage	10.62
Feb. 28	B. W. Garrett, legal	1.00
Feb. 28	J. F. Ford, Marshalltown expense	5.00
Feb. 28	A. G. Johnson, postage	10.00
Feb. 28	F. G. Pierce, salary, one-half March	50.00
Feb. 28	F. G. Pierce, salary, one-half March	50.00
Feb. 28	F. G. Pierce, salary, one-half April	50.00
Feb. 28	F. G. Pierce, salary, one-half April	50.00
Feb. 28	A. G. Johnson, postage	23.24
Feb. 28	F. G. Pierce, salary, one-half May	50.00
Feb. 28	F. G. Pierce, salary, one-half May	21.26
Feb. 28	F. G. Pierce, salary, one-half May	50.00

June 18	A. G. Johnson, postage	22.24
June 20	F. G. Pierce, salary June.....	100.00
June 27	H. B. Miller, printing	54.45
June 29	A. G. Johnson, postage	16.20
June 31	F. G. Pierce, salary, July.....	100.00
Aug. 8	F. G. Pierce, expense	45.79
Aug. 12	A. G. Johnson, postage	40.00
Aug. 31	J. F. Ford, sending out circulars	29.75
Aug. 31	F. G. Pierce, salary, August	100.00
Total disbursements		\$4,141.42
Cash on hand at close of year		115.91
Total		\$4,257.33
RECAPITULATION.		
Cash on hand at beginning of year.....		\$ 17.41
Received dues from cities and towns		4,184.17
Received from P. B. Holst, special committee		55.75
Total		\$4,257.33
Total expenditures		4,141.42
Cash on hand at close of year		\$ 115.91

TWENTY-SEVENTH ANNUAL REPORT

OF THE

STATE DAIRY COMMISSIONER

TO THE

GOVERNOR OF THE STATE OF IOWA

FOR THE YEAR 1913

W. B. BARNEY
STATE DAIRY COMMISSIONER

PRINTED BY ORDER OF THE GENERAL ASSEMBLY

DES MOINES:
ROBERT HENDERSON, STATE PRINTER
1913